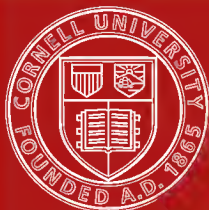


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A D I G E S T

OF

TAXATION IN THE STATES,

UNDER THREE HEADS,

1. MODE OR MACHINERY OF TAXATION;
2. STANDARD OF VALUATION;
3. PROPERTY LIABLE TO, AND EXEMPT FROM, TAXATION.

BY ALFRED B. STREET.

ALABAMA.
ARKANSAS.
CALIFORNIA.
COLORADO.
CONNECTICUT.
DELAWARE.
FLORIDA.
GEORGIA.
ILLINOIS.
INDIANA.
IOWA.
KANSAS.
KENTUCKY.

LOUISIANA.
MAINE.
MARYLAND.
MASSACHUSETTS.
MICHIGAN.
MINNESOTA.
MISSISSIPPI.
MISSOURI.
NEBRASKA.
NEVADA.
NEW HAMPSHIRE.
NEW JERSEY.

NORTH CAROLINA.
OHIO.
OREGON.
PENNSYLVANIA.
RHODE ISLAND.
TENNESSEE.
TEXAS.
UTAH.
VERMONT.
VIRGINIA.
WASHINGTON.
WISCONSIN.

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1863.

Entered according to act of Congress, in the year eighteen hundred and sixty-three,
By ALFRED B. STREET,
in the Clerk's office of the District Court of the United States for the Northern District of New York.

MODE OR MACHINERY OF TAXATION IN THE SEVERAL STATES.

ALABAMA.

Judge of Probate.
Court of County Commissioners for each County.
Tax Assessors for each County.
Tax Collector.

Tax offi-
cers.

The court of county commissioners is elected by the people triennially, and is composed of the judge of probate and four commissioners.

Court of
county com-
missioners.

The assessors are appointed annually by the court.

The collector is elected by the people of the county.

The assessor, from the first of March in each year, assesses all the taxable estate, both real and personal, in his county, and enters the assessment in separate books, and returns the same to the county judge of probate.

Assessment
books.

Each assessor must give advertised notice of when and where the assessment shall be made.

Notice.

At the specified time and place, sworn lists of all taxable property, made by the owners or claimants, are to be handed in by them.

List.

If the list is not handed in, a double tax is imposed on said property by the assessor.

Failure of
list.

In August, in each year, the court of county commissioners convene to examine and correct the returns of the assessors.

Court to
correct
lists.

The court corrects all errors in the valuation and rectifies all mistakes in the assessment returns, and turns them over to the judge of probate, who shall make out a statement of the amount assessed against each taxpayer; which statement, after comparison with the original, shall be delivered to the tax collector.

The judge of probate must, by first of May in each year, also forward to the comptroller of public accounts a correct abstract from the assessment books of the total value,

Judge of
probate
forwards
abstract to

comptrol-
ler

amount or number of the general items on subjects of taxation contained in the books; the aggregate amount of taxes on the value, amount or number of each item extended into a column, and the total amount by the addition of the sums so extended of all taxes due the state from his county.

Tax col-
lector.

The tax collector of each county respectively shall proceed to collect and receive from and after the 1st of October in each year, from every person chargeable therewith, the taxes imposed by law in his county. In default of payment, the collector shall sell any property of persons indebted, sufficient to pay the taxes due and costs.

ARKANSAS.

Tax offi-
cers.

Auditor of Public Accounts.
County Court.
Sheriff, *ex officio*, Assessor and Collector.

The sheriff of each county is, *ex officio*, assessor for his county (a few counties excepted).

Each assessor, immediately after 1st January, annually, takes an accurate list of all taxable inhabitants' property and privileges.

The list is divided into two parts; one containing the names of residents owning taxable property in the county, the other the non-residents.

Said list shall contain: 1st, the lands; 2d, slaves over five and under sixty; 3d, household furniture over two hundred dollars; 4th, horses, asses, mules, and neat cattle over two years; 5th, goods, wares and merchandise; 6th, all money loaned on interest beyond the amount for which the same person pays interest; 7th, all capital employed in steamboats.

Schedule.

The assessor shall make a schedule of the property given in by each person for taxation, which shall be sworn to by said person as to its being the full amount of taxable property owned by him.

Failure to
list.

If any person fail to render list to assessor, or the latter thinks the one rendered is incorrect or fraudulent, he shall ascertain himself the taxable property, and assess it at double the value.

Account of
taxable
property.

The assessor shall give public notice of time and place in each township of his county for taking accounts of the taxable inhabitants and property of the township.

Non-resi-
dent lands.

Each non-resident shall annually file with the auditor of public accounts, or assessor, under oath, a list of his lands in the state. If filed with auditor, he shall furnish the assessor with list.

If non-resident fails to furnish list, the assessor shall assess his lands at double the value. The double value of all lands shall not be less than six dollars per acre.

The assessors shall make out a correct list of all taxable property, which shall be sworn to by the owner, or claimant. They shall make a similar list of property of non-residents, sworn to by owners or claimants. List.

Non-resident lands shall be valued by three householders where lands are situated. Non-resident lands.

Each assessor shall file annually with the clerk of the county court of his county the original assessment list made by him, with a certified copy, and give public notice of filing.

Each person aggrieved by the assessment may appeal to the county court at next term, and have the assessment corrected. Appeal.

Immediately after the assessment list shall be adjusted and corrected by the court, and the state and county tax stated thereon, the clerk of said court shall make out two tax books, one for the collector and one for the auditor of public accounts; the original assessment roll shall be kept in his office. Tax books

Said clerk shall deliver with the tax book a warrant to the collector to collect the taxes in his county.

The sheriff is, *ex officio*, the collector.

CALIFORNIA.

Board of Stamp Commissioners.

County Assessor for each County.

Tax officers.

Board of Equalization for each County.

Auditor for each County.

Tax Collector for each County (except in certain counties where the Sheriff is, *ex officio*, Collector).

Each county assessor between March and August in each year shall assess all taxable property in his district, and shall also require a statement, under oath, of all taxable property from the owners or claimants. Assessment.

If they refuse or neglect such statement, the assessor shall make an approximate estimate of the same.

At the same time and in same manner as the other lists of property herein required are given, every person shall deliver, under oath, a list of all the property, real and personal, he or the firm of which he is a member, and the corporation or company of which he is president, cashier, treasurer, secretary, trustee or managing agent, owns, claims or has charge or control of in any other county in the state, which he does not of his personal knowledge know has been assessed in such other county for that year. Sworn statement.

Each assessor, as soon as he shall have received a list of any property in another county, under the foregoing section, shall make out from the lists delivered to him a list for each county in which any taxable property may be, and shall transmit the same to the assessor of the proper county, who shall assess the same as other taxable property therein, if it has not been before assessed for the same year.

The assessor shall prepare a tax list or assessment roll in the book furnished him by the board of supervisors, in which shall be listed or assessed all the real estate improvements on real estate and on public lands, and other personal property within the limits of the county. He shall also in a book make a map or plan of the various blocks within any incorporated city or town, and mark thereon the various subdivisions as they are assessed, and in each subdivision he shall mark the names of the persons to whom it is assessed.

On or before first Monday in August the assessor shall complete his tax list or assessment roll, and deliver it, with his certificate and map book, and all of the original lists of property given to him, to the clerk of the board of supervisors, who then shall give notice of the fact, specifying therein the time of meeting of the board of equalization in a newspaper, or if none, as board of supervisors shall direct; and he shall keep the roll open in his office for public inspection.

The assessor may lawfully, at any time after first Monday in August, and before last Saturday in October, assess any property not on the regular list; and he shall enter such assessment in a separate portion of the tax list or assessment roll, under the head of "subsequent assessments," and shall deliver a true copy of the original assessment to the county auditors, to be compared by him with the entries in the assessment roll, and same shall then be filed with the clerk of board of supervisors.

Board of
Equaliza-
tion.

The supervisors of the county form a board of equalization, of which their own clerk is the clerk.

They meet in August, and determine all complaints of the assessed value of property, and correct the same by deducting or adding thereto. The assessor shall be present during the equalization of his roll, and make statements; and the recorder of the county shall also be present, with an abstract of all unsatisfied mortgages and liens on record, for the guidance of the board in their equalization.

If the board finds it necessary to add to the assessed valuation of any property on the roll, they shall notify the

person interested of the day when they shall act in the case and allow a reasonable time to appear.

After adjournment of board in September, the clerk shall make out a list of all persons, the valuation of whose property has been added to, with the amount so added on the roll, who have not appeared before board, and a list of all property added to as above, the owners of which had not appeared before board, and the board of supervisors shall publish same in a newspaper, or if none, by posting. Any person, as above, not appearing before board in September, may appear before said board in November, and in making affidavit that he had no knowledge of such increased valuation of his property, he shall have a hearing before board and the determination shall then be final. The clerk of said board shall report all changes made to the auditor, who shall make the changes required in the original assessment roll, and the auditor shall report in his next regular statement to the comptroller of state such changes.

On adjournment of board, the clerk shall deliver the corrected assessment roll to the county auditor, who shall add up the columns of valuations and deliver a true certified copy, styled a "Duplicate Assessment Roll," with the state, county and other taxes, and map and plat book to the collector.

County
auditor.

The collector shall, unless otherwise directed by board of supervisors in the respective counties, accompany the assessor through the county, and, on entry of any assessment of movable personal property to any person, corporation, firm or company, who does not own any real estate in the county, to demand payment of the taxes on same, and if such person, &c., shall neglect or refuse to pay, the collector shall seize sufficient personal property of such person, &c., and sell on notice at public auction, sufficient to satisfy said taxes and the expenses.

The collector, on receiving the duplicate assessment roll from the auditor, shall proceed and collect the taxes.

The governor, treasurer and attorney-general, shall constitute a board of commissioners of stamp duties, who shall take charge of this branch of revenue.

Stamp com-
missioners.

COLORADO.

Tax officers. Board of County Commissioners.
County Assessor,
Census Board, which is a
Board of Equalization.
Board of Appeal.
County Treasurer, *ex officio*, Tax Collector.

County commissioners to levy taxes in county. The board of county commissioners shall annually levy the following taxes on the assessed value of taxable property in the county.

For territorial revenue, three mills on a dollar when no rate is directed by the census board.

For ordinary county revenue, including support of the poor, not more than six mills on a dollar and a poll tax of fifty cents.

For the support of schools, not less than one-half mill, nor more than two mills and a half on a dollar; and,

For roads.

Inhabitant to list.

Every inhabitant of full age and sound mind shall list all taxable property in the territory of which he is owner or controls.

Notice to make list.

The assessor of each county shall, in March of each year, leave with each resident of the county, of full age and sound mind, a notice, to make and return to him, within a specified time, a list of his taxable property.

List.

The list shall contain:

His lands and town lots: and personal property, viz.:

Amount of capital in merchandise;

Amount of capital in manufactures;

Number and value of horses, mules, asses, oxen, sheep, swine, goats, carriages and vehicles; amount of money and credits; of clocks, watches, jewelry, gold and silver plate; number and value of musical instruments; amount of taxable household furniture; amount in stock or shares in any corporation or company; amount of all other property not enumerated, and the number of polls.

Census board.

The above list of items may be diminished, enlarged or varied, by the census board, which consists of the county commissioners, the county clerk, and treasurer, so as to obtain such facts as they deem advisable.

The census board shall furnish the assessor with blank forms for the assessments, and such instructions as to secure full and uniform assessments and returns.

The list must be signed and sworn to by the person making it.

If such person fails to render the list, the assessor shall ascertain the number and value of the several species of property required, and return the statements to the county office when he returns his assessment roll.

Assessor's statement.

All property is to be valued by the assessor except such as is herein required to be valued by the owner.

On or before 1st of June the assessor shall make out and deliver an assessment roll to the county clerk, which roll is to be verified by his oath.

Assessment roll.

The clerk shall make an abstract of roll and transmit it to the auditor of the territory; but the census board is authorized to add to or diminish it, and to require such different further matters to be returned as it deems proper.

Abstract.

The census board shall be a board of equalization, and shall examine the various assessments as regards the territorial tax, and equalize the rate of assessment, when not made uniform by the assessors. The equalization may be made by changing the assessments; varying the rate of taxation in the counties; leaving unchanged as far as practicable what would have been the aggregate of valuation had no such equalization been made.

Board of equalization.

The auditor, in July, transmits to the clerk of each county a statement of the changes (if any) in the assessment, and the rate of territorial tax to be levied and collected in his county.

Auditor

The county clerk and treasurer constitute a board of appeal to correct any errors complained of to the board by any aggrieved person.

Board of appeal.

On the second Monday in July the board of county commissioners shall levy the requisite taxes for the current year, and they may be levied at any time after 1st of July, if the statement has been received from the census board.

Levy of taxes.

After the taxes are levied, the clerk shall make out a tax list, in a tabular form, and attach to it his warrant requiring the county treasurer to collect the taxes therein levied.

Tax list.

The said treasurer (who is, *ex officio*, collector), on receiving the tax list and warrant, shall proceed and collect the taxes therein levied, and return the same to the office of the territorial treasurer.

Treasurer, *ex officio*, collector.

CONNECTICUT.

Tax officers.

Assessors of the Towns.
 Board of Relief.
 Board of Equalization.
 Town Clerk.
 Collector.
 Justice of the Peace.

Assessors and board of relief.

The towns shall annually elect one or more (not exceeding five) assessors; and one or more electors (not exceeding five) shall be chosen to constitute a board of relief. The assessors shall, in October in each year, publicly require from all taxable persons in their town, written or printed lists of the taxable property belonging to them on the first of said month, specifying the different kinds and value; and said assessors, by viewing said property or otherwise, shall obtain such other information as may be necessary to amend, add to or fill up said lists.

Lists to be required.**When assessor to list.**

If any person shall not, on or before the 1st of November, furnish said list, the assessor shall fill out a list for such person, at the present full, just value of the taxable property.

Assessors to equalize valuation and make abstract of list for inspection.

When the lists have been so received or made by the assessor, they shall equalize the valuation of the property to be assessed, and make any other assessments omitted by mistake or required by law, make an abstract of the list and lodge it in the town clerk's office, on or before the 1st of December in each year; and the town clerk shall exhibit said lists and valuations to the inspection of every person liable to pay taxes.

Duties of board of relief.

The board of relief shall meet in January in each year, having given public notice, in the town to which such board belongs, and hear appeals from the doings of the assessors; and also equalize the valuations and assessment lists of said town; and in doing so may increase or reduce the list of any person, but must give him notice to appear and show cause why the list should not be increased.

Abstract transmitted to comptroller.

The town clerk of each town, after such lists shall have been received, examined and corrected by the board of relief, shall, on or before the 1st of March, in each year, transmit an abstract of said lists to the comptroller.

Companies to inform of stockholders; amount of stock, &c.

The cashiers of banks, and secretaries and clerks of insurance and other companies, shall inform the assessors of each town, at a stated time, of the names of the stockholders and amount of stock owned by each, and its market value; also the names of any person in said town whose stock or bonds may be held by any such company as security for any loan, or as collateral to any indebtedness or liability,

the amount and description of such stock or bonds; and if such owner shall transfer such stock, to evade taxation, he shall forfeit to the treasurer of the town a sum equal to one per cent of the ratable value of such stock.

Resident or non-resident owners of moneys in savings banks exceeding two hundred and fifty dollars, shall be taxed for such excess, and shall be set down in list at six per cent; and in case of resident owners, the treasurers of the banks shall give annually the notice as in case of stocks; and the moneys aforesaid belonging to non-resident owners, shall be taxed as other similar estate, and the amount of all county, town, and society taxes arising thereon, shall be, by the several collectors, paid to the treasurer of the state.

Moneys in savings banks over \$250, taxed.

The treasurers of the several savings banks and savings and building associations shall annually on the 1st of July or ten days thereafter, at a given time, deliver to the comptroller of public accounts, a sworn statement of the total amount of all deposits and stocks in said institutions on that day; and said savings and associations shall pay to the treasurer of the state, for its use, a sum equal to one-fourth of one per cent on the total amount of deposits and stock in said savings and associations on that day. And said savings banks shall also at same time pay to the said treasurer for use of state, a sum equal to three-sixteenths of one per cent upon the total amount of deposits in said savings banks on that day which shall be in lieu of all other taxes on such institutions, or deposits or stock therein after the time aforesaid; provided, that it shall not be so construed as to exempt from taxation any real estate held by such savings banks and associations, over and above what may be required and used by such institutions for the transaction of its appropriate business.

Sworn statement of savings banks and of associations.

Payment of 3-16 of 1 per cent on total amount of deposits.

The cashiers of the several banks, and clerks or secretaries of the several insurance companies established in this state, the stock of which is now liable to be taxed, shall, annually on the 1st of October, or within ten days thereafter, deliver to the comptroller of public accounts, a sworn statement of the total amount of the capital stock which has been paid in, and its market value, and shall at same time pay to the treasurer of the state for its use, a sum equal to one-eighth of one per cent of the value of such stock of their respective institutions now liable to be taxed; and if any of the above officers shall not comply with the above requisitions, such institutions shall forfeit one per cent on the total amount of such capital to the treasurer of the state for its use.

Sworn statement of banks and insurance companies.

Banks, insurance and other companies to give a sworn list of non-resident stockholders.

The cashiers of banks, and the secretaries or clerks of insurance or other companies, shall annually on or before the 1st of October, deliver to the comptroller of public accounts a list, under oath, of all taxable non-residents, who were on said day stockholders in said banks and companies, with the number of the shares and market value, or amount of the taxable deposits belonging to each of such stockholders or depositors.

Payment of two-thirds of 1 per cent of the value of all the stock.

The said officers shall annually on 1st of July, pay to the treasurer of this state a sum equal to two-thirds of one per cent of the value of all the stock of their respective institutions owned or held on said 1st of October by non-residents; and each of said institutions shall have a lien on the stock of each non-resident stockholder for the reimbursement of such sum so required to be paid.

Moneys, debts at interest, &c. set in list at 6 per cent.

All moneys and debts at interest evidenced by bonds, notes, or other written obligations of responsible persons, resident in this state, or elsewhere, except moneys lent to this state, all moneys at interest, secured by mortgage on real estate in this state or elsewhere, and all moneys invested in any stock of the United States or of either of the states, or in stocks issued or created by any city, town or other community, shall be valued and set in the list of the owner at six per cent.

When assessor shall add moneys, &c. to list. Appeal.

If owner omits listing such moneys and debts, the assessors shall add them to list at six per cent value, and give notice to such person, who may appeal to the board of relief, which, if it finds the person to be aggrieved, shall deduct such addition; but if such person, having been notified, does not appeal, the doings of the assessors shall stand.

Duties of board of relief in certain cases.

A person owing a debt which has been set down in his list, but which is liable to be set in the list of the creditor, may apply to the board of relief, who shall deduct the debt from the debtor's list and add it to the creditor's if resident in the town; if not, then board shall notify the board of relief of the creditor's town, who shall add it to creditor's list. So much of said debt as may be necessary to absorb the personal estate set in the list of such person, shall be deducted at the rate of six per cent, and the residue of said debt, if any, shall be taken from his list at the rate of three per cent. No such addition, however, shall be made by any board of relief to the list of any creditor without giving him notice to show cause why such addition should not be made, and also no deduction shall be made from the debtor's list, except from the list of real and personal estate assessed and set in the list of such debtor.

Real estate of corporations over and above what is required and used by them for their appropriate business, shall be liable to be assessed and set in the list of the corporation in the town where such estate is situated, and shall be liable to taxation to the same extent as if owned by an individual.

Corporate real estate over what is used assessed.

The penalty on persons for false lists is threefold the rate per cent on their taxable property. If assessors shall omit any taxable estate in their lists, by a certain time, the board of relief, if estate is afterwards discovered, shall value it and set it in the list at threefold the rate per cent that the same kind of property is rated, unless the owner can show it was omitted by mistake, in which case it shall be set in the list at the same rate as if it had not been omitted; and whenever a poll shall have been omitted, the said board shall set it in the list.

Penalty for false lists. Omission by assessors supplied by board of relief.

The taxable property of non-residents shall be arranged in separate assessment lists, and valued by the assessors from the best information to be obtained, with or without the written lists of the owners.

Non-resident property, how valued.

The treasurer and comptroller shall constitute a board of equalization, and shall meet annually in March and equalize and adjust the assessment list of the several articles of taxable property which compose the lists of the towns, by adding to or deducting from the list of any town, or any part thereof, such sum per cent as when compared with the valuations of other towns, will equalize the same; and such lists shall then constitute the general list of the state.

Board of equalization.

If the board shall add to or deduct from the list of any town, the comptroller shall, by a given time in each year, notify the town clerk, who shall add to or deduct from each separate list of said town such rate per cent on each article as shall have been increased or diminished.

The assessment list in each town, as made and corrected by the assessors and board of relief, shall be the list on which all county, town, society, school district and highway taxes shall be laid.

Assessment list of town the one on which taxes are laid.

Merchants shall be liable to be assessed for the average amount of goods kept on hand for sale during the year, with the addition of all debts due them from responsible persons, and any merchant may have a deduction from his list of all debts owing by him, whether such debts are due parties residing in this state or otherwise.

Merchants for what assessed.

Whenever the General Assembly shall grant a tax to be levied upon the inhabitants of the state, it shall be laid on the general list completed according to law: and the treasurer of the state, without further notice, shall issue his

State tax laid on general list.

warrants to the collectors of such tax in each town in the state, commanding them to levy, collect and pay the same into the treasury of the state at the time appointed.

Collectors. The collectors of state taxes in each town shall collect such tax, and pay it to the said treasurer.

Appointment of collector. Whenever any town or other community authorized to raise money by taxation, shall lay a tax, they shall appoint some proper person to be collector, and the selectmen of towns and committeemen of other communities, shall make

Rate bills. out rate bills for the same, containing the proportion each person is bound to pay, according to the list made and completed, required by law; and shall apply to some justice of the peace, who shall issue a warrant for collecting

Warrant for collection of tax of town and other communities. such tax, directed to the collector appointed to collect the same; and the said collectors shall collect and pay the same within the time limited by the town or community imposing the same.

DELAWARE.

Tax officers. Levy Court.
Clerk of the Peace.
Assessors.
Collectors.

Assessment of personal property every 4 years and of real 8 years. A general assessment of persons and personal property in each county shall stand and be acted on for four years; and of real, for eight years. Annual assessments shall also be made of persons arriving at twenty-one years, or have come to reside in county, or have been omitted since assessment.

Hundreds. The state is divided into three counties, and the counties into twenty-six hundreds.

Assessment by assessor of real property. The assessor in each hundred shall, in the year of a general assessment of real estate, take an account of land therein, specifying the acres belonging to each owner, whether improved or not, and assess the same. He can call on owner for the quantity thereof, and for same purpose on the office of records.

He shall also take account of lots and houses in cities and villages, by whom held, and value; and, if necessary, call on owner for the quantity, value and rents.

Personal property. He shall also assess all the taxable personal property in his hundred, and make a written statement thereof, showing the names of owners, different kinds of property, the value, amount of each owner's assessment, and amount of assessment of the whole hundred.

If owner of property is unknown, he shall nevertheless value said property.

Every owner or manager of taxable real or personal property shall give to assessor, if required, an account thereof in writing, with owner's name. If he gives a partial account to avoid tax, he shall be fined the full value of omitted property, if personal; if real, forty dollars. He shall be fined also for any refusal or neglect in his account; and for removing property to avoid assessment, shall pay double the proper assessment.

Each assessor shall return his assessment to the levy court in February of each year, and shall attend court.

To enable the levy court to assess his property, he shall deliver to said court in February in the year of a general assessment of real and personal property, a statement thereof on oath.

The levy court of each county is composed of commissioners, varying in number in each county, elected by the counties. They meet three times a year.

In November the court gives instructions to the assessors, and in February values the property, real and personal, and determines the poll assessment of each assessor.

At the same meeting the court may examine, correct, and may add to the assessments returned by the assessors; and may require any person omitted by assessor to appear and render a statement of his taxable property, and shall assess such property.

It shall be the special duty of the court to see that the principle of assessing property at its true value be carried out by the assessor.

The levy court in each county shall also sit as a court of appeal in March of every year.

They have power, either on appeal or their own examination, to add to or diminish any assessment, and correct the assessment list, and exercise a general supervision over the whole matter of assessment.

They shall equalize all assessments according to right and justice.

An assessment list shall not be called in question elsewhere than in the levy court; and the same, as it shall stand in said court, shall be conclusive.

The said court shall also apportion the road, poor and county taxes.

It shall, in April in each year, issue a duplicate of the assessment list with a warrant of collection, to the collector of each hundred (whom the court of each county appoints), who proceeds to collect the taxes.

List.

Levy court.

Duties.

May correct assessments.

Levy court, court of appeal.

Also court of equalization.

Its decisions conclusive.

Collectors.

Clerk of the
peace.

The clerk of the peace in the respective counties shall dispense tavern and peddler licenses, and retailers of goods, wares and merchandise; shall act as clerk to the levy court, and shall post in some public place in each hundred in his county, the persons and their assessments of such hundred.

He shall also furnish the auditor, in every year in which a general assessment of real or personal property is returned, two certified abstracts of such assessment for each hundred.

FLORIDA.

Tax officers.

Assessor.
County Commissioners.
Collector.

Return.

Any person making a return of taxable property shall state the number of slaves, acres of land, head of horses, asses, mules, neat cattle, swine, sheep, or other things proper to enumerate.

Assessor's
doubt as to
correctness
of returns.

Should the assessor have any doubt as to the correctness of such return, or any part of it, either as to number or value, he shall lay the same before the county commissioners of the county where the case may occur, and the commissioners shall appoint a commission of three persons to inquire into the correctness of said return and report to said commissioners under oath, and the valuation of said commission shall be taken as the true assessment in such cases.

Commis-
sion.

Refusal to
make
return.

Whenever any person shall refuse to make his tax return to the tax assessor of any county, it shall be the duty of such assessor to report such refusal to the judge of probate of the county, who shall issue execution against the party for a sum not less than an amount which he may deem will fully cover the amount of taxes due the state and county by the party refusing to make such return.

Undervalu-
ing of
property.

The assessor shall not receive any return of taxes except under oath, and in all cases when he has reason to suppose that in any return the property has been undervalued, he shall report the same to the county commissioners.

Duties of
county
commis-
sioners as
to assessors

It shall be their duty, before any tax books are received from any tax assessor, to require of said assessor an oath or affirmation that all the taxes on the regular list have been returned under oath, and that he believes that the said property has been returned at its true value, and that said returns embrace all the taxable property of the parties making the same within the limits of said county.

The board of county commissioners shall between 1st of January and 1st of March, in each year, levy a county tax, which shall be appropriated to discharge the demands on their respective counties, upon the same persons and species of property as are subject to state tax according to the assessment of that year, but the tax so levied shall not exceed fifty per cent upon the amount of the state tax, and the same shall be assessed and collected by the same persons in each county, and at the same time, and in the same manner that the taxes of the state are assessed and collected, and shall be paid into the hands of the county treasurer at the same time that the state taxes are required to be paid, and shall be, in all respects, under the same regulations and restrictions which by law are provided for the due assessment, collection and payment of the state tax, and the assessor and sheriff shall be allowed the same compensation for assessing and collecting the county tax, as for the state tax.

Levy of county tax and collection.

The several incorporated towns in this state may, and they are hereby authorized to levy and collect a tax for corporation purposes upon all the kinds of property and subjects of taxation recognized as subjects of state taxation; provided, the tax so assessed and collected by the authority of any incorporation in this state shall not exceed fifty per centum upon the amount of the state tax: provided, however, that no city or incorporated town or county shall in any wise be prevented from levying a tax upon all such property or subjects of taxation as is not mentioned as taxable by this act.

Corporation taxes.

A board of county commissioners of each county shall, in September, in each year, hold at their respective county seats, a special court or session to examine the list of insolvencies and overcharges that may be returned by the sheriffs of their respective counties and shall certify such allowance as may appear just and right to the comptroller of the treasury, who shall allow the same so certified to the sheriff in the settlement of his accounts; the said court or board shall have power to grant relief to all such persons as may have been overcharged or improperly taxed in any way or manner whatever.

County commissioners to allow insolvent list and commissions.

Board to grant relief to persons aggrieved.

The sheriffs of the several counties of this state, shall be, *ex officio*, collectors of the taxes in their respective counties as well for county as state purposes, and shall, in addition to their official bond, give bond for the faithful performance of their duties; and from and after the 1st of October in each year, shall have power to make distress and sale of goods and chattels, lands and tenements of all delinquents

Sheriffs, *ex officio*, collectors.

Distress and sale, when and how to be made.

who shall not have made payment of the taxes due for that year. *

Notice of
sale.

Notice of such sale shall be given by advertisement at the door of the court house of the proper county, and at least two other public places within the county, at least ten days previous to the day of sale, when the distress shall be of goods and chattels within the county; and where the delinquent has no goods and chattels within the county, then the lands and tenements of said delinquent within the county may be sold by the sheriff, or so much thereof, as shall be sufficient to pay and satisfy the amount of taxes due from such delinquent, together with all costs and charges arising thereon.

GEORGIA.

Tax officers.

The Governor.
Comptroller-General.
Treasurer.
Receiver for each County.

Receiver of
tax.
Returns.
Duties.

The receiver of the tax returns in each county shall receive all returns to him on the oath of the persons making them, and at such valuation as they may affix; and if such persons fail to make return, or affix a value, the receiver shall make such valuation, and assess the tax; and in cases where no return is made, or no valuation made by the person returning, he shall assess a double tax.

List.

All persons shall in their account, give every tract of land, its acres, locality and quality, and the aggregate value, including the value of the buildings, machinery, toll bridges or ferries on the same; also a classification of the taxable personal estate, specifying the number of slaves and value; and aggregate of all other chattels, moneys and solvent debts, due or to become due.

Digest.

The receiver shall enter the above taxables in a book or digest, with the appraised value thereof, and return one copy to the comptroller-general; one to the clerk of the inferior court, and one to the tax collector.

Abstract.

In the digest shall be made out an abstract, stating each subject of taxation; the amount of aggregate value of each, the number of acres of land, number of slaves, polls, free persons of color, professions, dentists, and daguerreian artists.

Comptrol-
ler General.

Governor.

Rate of tax.

The comptroller-general shall examine and correct said digest; shall ascertain the aggregate amount of each, and all the digests and report same to the governor, who, with the comptroller, shall assess such a rate per cent, not exceed-

ing one-twelfth of one per cent, on the entire amount, as will raise an amount of revenue corresponding to the wants of the state, and notify the several tax collectors throughout the state of the rate per cent so imposed, and the amount to be collected by each, in each county.

Tax collector.

The amount so required to be assessed and collected shall not exceed the sum of three hundred and seventy-five thousand dollars annually.

The comptroller-general and treasurer, after the return of taxes has been made by the tax receivers of the counties, shall make an estimate of the sum total of taxes raised, according to the per cent assessed; and if it should appear that the sum total would exceed the amount of taxes required to be raised, then the comptroller-general shall direct the tax collectors to make such deduction, in an equal ratio, on everything taxed according to value, as will reduce the sum total of taxes as nearly to the amount to be raised as is practicable; the comptroller specifying the per cent reduction necessary to be made.

Comptroller General and Treasurer.

Tax collector.

ILLINOIS.

Auditor of Public Accounts.

Board of Review (composed of the Town Assessors, Town Clerk, and Supervisor).

County Court.

County Clerk.

Board of Supervisors of County.

Clerk of Board of Supervisors.

Town Assessor.

Town Clerk.

County Treasurer, *ex officio*, Collector.

Tax officers.

The definitions of "real property" and "land," "investment in stocks and bonds," "personal property, moneys and credits," are similar to those of Ohio.

Every person of full age and sound mind, not a married woman, shall list the real property he owns, in the district he resides in; the personal property he owns, all moneys in his possession, moneys invested, loaned or otherwise controlled by him as agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person, body corporate or politic, whether in or out of such county.

Property, how listed.

The property of every ward shall be listed by his guardian; of every minor child, idiot or lunatic, having no other guardian, by his father, if living, if not, by his mother, if living; and if neither father nor mother be living, by the person having such property in charge; of every wife, by

her husband, if of sound mind, if not, by herself; of every person for whose benefit property is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator; of corporations whose assets are in the hands of receivers, by such receivers; of every company, firm, body politic or corporate, by the president or principal accounting officer, partner or agent thereof.

Persons listing property in behalf of others shall list it separate from his own.

Where property listed.

Proviso.

Exempted property listed.

Certified statement of personal property required.

What statement shall contain.

Every person required to list property in behalf of others, shall list it in the same county, town or district, in which he would be required to list it if such property were his own; but he shall list it separately from his own, specifying in each case the name of the person, estate, company or corporation to whom it belongs. Real property shall be listed in the county, town or district where it belongs; personal property, money and credits, except such as are required to be listed otherwise, shall be listed in the county, town or district where the owner resides; the property of banks or bankers, brokers, stock jobbers, insurance or other companies, merchants and manufacturers, shall be listed in the county, town or district where their business is usually done; provided, that in the counties of the military tract, owners of real estate shall not be compelled to return the same if they desire it to go to sale, and so inform the assessor.

Property held under a lease exceeding ten years, belonging to the state, or any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, and school and ministerial lands, shall be considered, for all purposes of taxation, as the property of the person holding the same, and shall be listed as such, by such person or his agent, as in other cases.

Each person required to list property, shall deliver a signed and certified statement of all the personal property, moneys, credits, investments in banks, stocks, joint stock companies, or otherwise, in his possession or control, either as owner or holder, or that he holds in a representative character. Personal property shall be listed with reference to the quantity on hand and owned on first of May in the year for which the property is required to be listed.

Such statement shall set forth the number of horses, neat cattle, mules and asses, sheep, hogs, and respective value; every carriage and wagon of whatever kind and value; every watch, clock and piano, and respective value; the value of the goods and merchandise which such person is required to list as a merchant, or banker, or broker, or stock-jobber; the value of materials and manufactured articles which such person is required to list as a manu-

facturer; the value of moneys and credits required to be listed; the value of moneys invested in bonds, stocks, joint stock companies, or otherwise, which such persons is required to list; the total value of all other personal property, including household furniture; provided, that the value of such property shall be determined by the assessor.

If any person refuses to list, or give a false and fraudulent list, the assessor shall assess the person's property at double its value; and if assessor neglects or refuses to do so, he shall forfeit fifty dollars.

Refusal to list; or a false and fraudulent list.

If the assessor deems property has been valued at less than true value, he shall raise it to its true value and notify the owner.

Every merchant when he delivers to the assessor a statement of his other personal property, shall state the value of such property appertaining to his business as a merchant; and in estimating the value thereof he shall take as the criterion the average value of all such articles of personal property which he shall have had from time to time in his possession or control during the year next previous to the time of making such statement, or if he has been in business during a less time then during the time he has been so engaged; and the average shall be made up by taking the amount in value on hand as nearly as may be, in each month of the next preceding year in which the person making such statement shall have been in business, adding together such amount and dividing the aggregate amount thereof by the number of months that the person making the statement may have been in business during the preceding year; provided, that no consignee shall be required to list for taxation the value of any property, the product of this state consigned to him for sale, or otherwise, from any place within the state; nor the value of any property consigned to him from any other place for the sole purpose of being stored and forwarded; provided, he shall in either case have no interest in such property, or in any profits to be derived from its sale; and the word *person*, as used in this and succeeding sections, shall be held to mean and include firm, company and corporation.

Statement of merchant

Estimate of value, in what way.

Proviso as to consignee.

The manufacturer shall also with his statement include the average value, estimated as above, of all articles purchased or otherwise held to be used in his business, of manufacturing, rectifying, combining, &c., which he shall have had on hand during the year next previous to the time of making such statement, or if not so long, then during the time he was engaged in business: provided, that from the value of property the product of this state,

Statement of manufacturer.

Proviso.

the merchant or manufacturer listing the same shall be entitled to deduct the amount owing by him for such property and for moneys invested therein; and provided, further, that from the value of property, the product or stock of this state, the farmer or dealer listing the same shall be entitled to deduct the amount owing by him for such property, or for moneys invested therein.

**Machinery
to be listed.**

Every owner of a manufacturing establishment of any kind, and every manufacturer, shall list as a part of his manufacturer's stock the value of all engines and machinery of every description, used or designed to be used in any process of refining or manufacturing (except such fixtures as shall have been considered as part of any parcels of real property), including all tools and implements of every kind used or designed to be used for the aforesaid purposes.

**Statement
of bankers,
brokers,
&c.**

**To include
average
value of
moneys,
notes, bills
of exchange,
bonds, &c.**

Every banker, broker, or stock-jobber shall, in his statement to the assessor of his other taxable personal property, also include the average value (estimated as provided above) of all moneys, notes, bills of exchange, bonds, stocks or other property appertaining to his business, which he shall have had from time to time in his possession or control during the year next previous to the time of making such statement, if he shall have been so long engaged in such business; if not, then during the time he shall have been so engaged.

**Merchants
to make
additional
report.**

When a person shall commence merchandising in any county after the 1st day of May in any year, the average value of whose personal property employed in merchandising shall not have been previously entered in the assessor's list for taxation in said county, said person shall report to the clerk of the county, who shall enter the same upon the tax list, the probable average value of the personal property intended to be employed by him in merchandising until the 1st of May thereafter; and shall pay to the collector of such county a sum which shall bear the same proportion to the levy for all purposes on the average value so employed as the time from the day on which he shall commence merchandising, as aforesaid, to the 1st of May next succeeding shall bear to one year; provided, that if the person so listing his merchant's capital shall present a *bona fide* receipt from the collector of any county in which such merchant's capital had been previously listed and taxed for the amount of the taxes assessed, and by him paid on the same capital for the same year; in that case it shall be a receipt from paying taxes again on such capital; provided, further, that if the tax list had been delivered to the collector before the receipt of such report, it shall be the duty

of the clerk, within ten days after receiving any such report, to charge the same to the collector, and notify him of the amount so charged, who shall collect and pay over said amount in like manner as near as may be, as if it had been regularly entered on the tax list.

Any person dealing in stocks, or in buying or selling bills of exchange, checks, drafts, bank or promissory notes, or other kind of writing obligatory, after the 1st of May in any year, the average value of whose personal property employed in such business shall not have been previously entered on the assessor's list for taxation in said county, shall report to the county clerk of the county the probable average value of the property intended to be employed by him in such business until the 1st of May thereafter; which amount shall be entered on the tax list, and the taxes collected as in other cases.

Bankers and brokers to make additional report.

Any person commencing or engaging in merchandising, banking, in brokerage or stock-jobbing, and shall not within one month thereafter list his property, shall forfeit, in addition to the taxes authorized by law, a tax of two per cent on the value of the personal property so employed by him, for the use of the county, to be collected in like manner as other taxes, said value to be ascertained, as near as may be, by the assessor, or, if he has made returns of the assessment list, then by the clerk.

Penalty for failure to report.

The president and cashier of every bank or banking company incorporated by the laws of this state, and having the right to issue bills for circulation as money, shall make out and return to the bank commissioners in May, annually, a written statement of the average amount of notes and bills discounted or purchased by such bank or company, which amount shall include all the loans or discounts of such bank or company, whether originally made or renewed during the year next preceding the 1st of May aforesaid, or at any time previous, whether made on bills of exchange, notes, bonds, mortgages, or any other evidence of indebtedness, at their actual value in money, whether due previous to, during or after the period aforesaid, and on which such bank or company has at any time reserved or received, or is entitled to receive, any profit or other consideration whatever, either in the shape of interest, discount, exchange, or otherwise. Stocks deposited with the state treasurer, shall be valued at the rate at which they are deposited. The bank commissioners shall proceed to ascertain the amount of the property valued in accordance with the provisions of this act, and make return thereof to the auditor, who

Listing of property of banking companies and corporations.

shall report the same to the clerk of the proper county, and said clerk shall enter the same on the tax list for taxation.

Notes and bills discounted:

- To ascertain the amount of the notes and bills discounted and purchased, and all other taxable effects or dues of every description of such bank or banking company, there shall be taken as a criterion the average amount of the aforesaid items for each month during the year next previous to the time of making such statement, if such bank or company shall have been so long engaged in business, and if not, then during such time as such bank or company shall have been engaged in business; and the average shall be made by adding together the amount so found belonging to such bank or company in each month said bank or company was so engaged in business, and, dividing the same by the number of months said bank or company was thus engaged in business.

Amount, how ascertained,

Other companies to list.

The president, secretary or principal accounting officer of every railroad, turnpike, plank road, insurance, telegraph, or other joint stock company, except corporations where taxation is specifically provided for by law, for whatever purpose they may have been created, whether incorporated by any law of this state or not, shall list for taxation at its actual value, its real and personal property, moneys and credits within this state in the manner following:

Return.

In all cases return shall be made to the assessor of each of the respective counties where such property may be situated, together with a statement of the amount of said property situated in each county, town, city or ward therein.

Movable property.

The value of all movable property shall be added to the fixed property and real estate, and apportioned to such wards, towns, cities and counties, *pro rata* in proportion to the value of the real estate and fixed property in said places. The capital stock of bridge companies shall be assessed in the town where their principal office is located.

In case of false valuations.

If the county assessor to whom returns are made, is of opinion that false or incorrect valuations have been made or that the property of the corporation or association has not been listed at its true value, or in the location where it properly belongs, or in cases where no return has been made to the county assessor, he is hereby required to proceed to have the same valued and assessed in the same manner as the county assessors pursue in cases of refusal or neglect to list property; provided, that every agency of an insurance company incorporated by any other state or government, shall return to the assessor of the county, of the office or agency, in May, annually, the gross receipts of

such agency, which shall be entered on the tax list of the proper county, and subject to the same rate of taxation for all purposes that other personal property is subject to, at the place where located.

All property, except real, shall be assessed annually; real property shall be assessed every two years.

Real property assessed every two years. Non-resident lauds and lots.

All lands and town lots owned by any person, and not situated in the town where such owner may reside, shall be taxed as non-resident, and assessed in the town where the same shall lie.

Every assessor shall, before he enters upon his duties, swear to the faithful performance of his duties.

Assessor's oath.

If any person elected to the office of county treasurer shall fail to give bond as collector, or neglect or refuse to take the required oath, his office shall be considered vacant, and the board of supervisors shall be immediately called together by the county clerk, and shall forthwith fill such vacancy by the appointment of some suitable person, who shall qualify and discharge the duties of such treasurer and collector, in like manner as if he had been regularly elected to said office, until one is elected and qualified.

If treasurer fails to give bond or take oath.

The assessor shall, between the first days of May and July, after being furnished with the necessary blanks, proceed to take a list of the taxable property in his town and assess the value, as follows

When assessor to list.

He shall call at the office, or residence of each person required to list, and shall require him to make a correct statement of his taxable property, and the assessor or the one listing shall enter a true and correct statement of such property and value in a printed or written blank prepared for that purpose; which statement after being filled out, shall be signed by the one listing and delivered to the assessor.

Mode of assessment.

If the person required to list shall be sick or absent when the assessor calls, the latter shall leave a notice at his office or residence to leave at the usual place of collecting taxes in that precinct, or at the assessor's office, on or before some convenient day named, a statement of the property he is required to list, and shall leave with the notice a blank for such statement. The date of leaving notice, and name of the person listing, shall be noted by the assessor in a book for that purpose; and if any such person shall neglect or refuse the statement, the assessor shall make the assessment.

Should owner be sick or absent.

Assessors and deputy assessors, justices of the peace, and clerks of the county courts, are empowered to administer any oath relating to the assessment of property.

Oaths, who shall administer.

Refusal to
list prop-
erty.

Should any person refuse to the assessor the required statement of his personal property, moneys and credits, the assessor shall proceed to ascertain the number of each description of the several articles of taxable personal property and value; the value of the taxable personal property other than enumerated articles, and value of the moneys and credits of which a statement shall have been withheld as aforesaid, as the case may require; and to enable him so to do, he is authorized to examine on oath any person whom he may suppose to have knowledge of the amount or value of the personal property, moneys or credits, which the person so refusing was required to list.

Refusal to
give evi-
dence.

If any person required by the assessor to give evidence shall refuse to be sworn, or, sworn answer as to the subject of inquiry, any justice of the peace of the town or district shall, on application of the assessor, summon such person to appear and answer the assessor on oath, touching the amount and value of the personal property, moneys and credits, the person required to list on oath has refused to list, and the justice shall enter judgment for the fees of the officers executing the summon, and his own cost in favor of the state against the person refusing the statement, and proceed to collect and pay over the same as in civil cases.

Remedy for
excessive
valuation
by board of
review.

On the last Saturday in June, the assessor, town clerk and supervisor shall attend at the office of the town clerk to review the assessment list; and on application of any person deeming himself aggrieved, they shall review the assessment, and when the person objecting thereto, shall make an affidavit that the value of his personal estate does not exceed a certain sum specified in such affidavit, the assessor shall reduce the assessment to the sum specified in such affidavit, and if he or any other one objects to the valuation put upon any of their real estate, the board shall hear the objections, and may reduce the same, if a majority of the board think it advisable, and in such case the assessor shall correct his list.

Assessor to
make out
valuation
lists for
clerk.

Each town assessor shall on or before the 1st of July, annually, make out and deliver to the clerk of his county in tabular form and alphabetical order, the names of the several persons, companies or corporations in whose names any personal property, moneys or credits shall have been listed in his county, and separately in appropriate columns, opposite each name, the number and value of all articles of personal property enumerated in this act, the value of all non-enumerated articles of personal property other than the stock of merchants and manufacturers, the value of

their stock and value of the moneys and credits listed by said persons. If any person is assessed on property which he believes is not properly and legally liable to taxation, he may apply to the board of supervisors at their annual meeting, for an abatement of such assessment, and said board shall hear and determine the matter; but if the said board shall decide that any such property is not liable to taxation, and the question as to the liability of such property to taxation has not been previously settled, the decision of said board shall not be final, unless approved by the auditor of public accounts, and the clerk of said board in all such cases shall make out and forward to the auditor a full and complete statement of all the facts in the case. If the auditor is satisfied that such property is not legally liable to taxation, he shall notify the clerk of his approval of the decision of the board, and the clerk shall correct the assessment accordingly. But if the auditor believes that the board has erred in deciding that such property was not liable to taxation at the time of making the assessment, he shall advise the clerk of his objections to the decision of the board, and give notice to said clerk that he will apply to the supreme court at the next term, for an order to set aside and reverse the decision of the board of supervisors. On the receipt of such notice, the clerk shall notify the applicant; and the auditor shall file in the supreme court a certified statement of the facts certified by the clerk as aforesaid, with his objections thereto, and the court shall hear and determine the matter, as the right of the case may be.

Abatement
of assess-
ment.

In what
case state-
ment of
facts to
auditor of
public ac-
counts.

Approval in
what case.

Auditor of
decision of
board.

Objections
of auditor
to decision
of board, in
what case,
and his
duties.

Supreme
court to
hear matter.

Each town assessor shall, at the time he is required to make his return of taxable property to the county clerk, also deliver to him all the statements of property he shall have received from persons required to list the same, arranged in alphabetical order, and the clerk shall carefully, file and preserve the same for one year thereafter.

Delivery of
statements
of persons
to clerk,
with return
of taxable
property.

Each town assessor shall take and subscribe an oath, which shall be certified by the magistrate or clerk administering the same, and attached to the return he is required to make to the county, that the value of the personal property, moneys and credits required to be listed for taxation by him, is truly returned and set forth in the annexed list, and that he has diligently endeavored to ascertain the true amount and value of all taxable property, moneys and credits; and that he believes the full value thereof estimated by the rules prescribed in the act is set forth in the list aforesaid; that in no case has he knowingly omitted to assess any property which he is required by law to assess,

Assessor's
oath attach-
ed to return.

nor has he in any way connived at any violation or evasion of any of the requirements of law in relation to the listing or valuation of property, moneys or credits of any kind for taxation.

In case of inability of assessor to ascertain value of property.

In all cases where the town assessors are required to assess the personal property, moneys and credits of any taxable person, from the failure by refusal or neglect, sickness or absence of such person to deliver the statements of such property to the assessors, if said assessor shall not be able to obtain positive evidence of the amount and value of such property, they shall return what they believe, from general reputation and their own knowledge of facts and circumstances, to be the full amount and value of such property.

Assessor to deliver abstract to clerk.

The assessor, or some one employed by him, shall add up the several columns containing the number and value of each article of property enumerated; the value of unenumerated articles; the value of each of the other items of property enumerated in the statement required from the person required to list property (the number of horses, cattle, pianos, watches, wagons, &c.), and the total value thereof, and shall make out and deliver to the county clerk, with the assessment list, an abstract of the several footings on each page, showing separately the aggregate number and value of each enumerated article of property, and value of each kind of all other property assessed. The correctness of such abstract shall be verified by the oath of the assessor or person who shall have made such additions.

Assessor to make list.

Each assessor, on being furnished with the required list and blanks, shall, from actual view, or best sources of information, determine, as nearly as practicable, the true value of each separate parcel of real property in his town, according to the rules prescribed for valuing real property, and such value shall be noted opposite each parcel of real property, in a column for that purpose, and he shall note opposite each tract not listed by a resident of the town the letter "N," denoting non-resident.

Statement and return.

The assessor shall add up the valuation of the real property, and set down in figures on each page the total value of the property listed thereon, and shall make out a statement showing the aggregate value of town lots. The assessor shall complete the assessment and make return thereof to the clerk of the county court, on or before the first Monday in July, annually.

Assessor's oath on return.

Each assessor shall take and subscribe an oath, which shall be certified by the magistrate or clerk administering the same, and attached to the return he is required to make

to the county clerk, that the return contains a correct description of each parcel of taxable real property in his town so far as he has been enabled to ascertain it, and that the value attached to each parcel in said return is, as he verily believes the full value thereof, estimated agreeably to the rules prescribed for that purpose, and that the aggregate value as set forth in the statement returned herewith, is true and correct, as he verily believes.

The county clerk, on the receipt of the several assessment rolls, shall compare the same with the list of taxable land on file in his office, correcting all errors he may discover, and add to the roll of the proper town the name of the purchaser, and description of all such lands omitted by the assessor liable to taxation. He shall then make a fair copy of the several assessment rolls, which copy, together with the original, shall be laid before the board of supervisors at their annual meeting in each year. Any refusal or neglect of the assessor in the performance of his duties shall subject him to a fine of fifty dollars, and damages sustained by such neglect or refusal.

Clerk to furnish board of supervisors with copy of list.

The board of supervisors of each county in the state, at their annual meeting, shall examine the assessment rolls of the several towns in their county, to ascertain the aggregate valuation of property in each town; and they shall assess the value of all such lands and lots as have been omitted by the assessor and listed by the clerk, and cause the same to be placed opposite the description of said lands in a column prepared for that purpose.

Board to examine assessment list.

They shall, at their annual meeting, fix a certain rate upon the one hundred dollars to be levied upon the taxable property, both real and personal, in their respective counties for county purposes, and enter it on their record, and enter at the same time the amount to be collected for town purposes. The clerk of the county court shall compare the copy made by him with the original assessment roll, and, when so compared and corrected, he shall cause the taxes to be extended on said copy, and cause to be indorsed on the original assessment roll the amount per cent levied on each one hundred dollars' worth of property as taxed thereon, which original roll shall remain in the county clerk's office until the month of March next thereafter. The town clerks shall call on the county clerk during March in every year for the original assessment rolls of the previous year, of their respective towns, which rolls they shall file in their respective offices for the use of the town.

Board to fix rate.

The county clerk shall cause to be estimated and set down in a separate column, in the copied assessment roll,

Clerk to estimate tax.

opposite the several sums set down as the valuation of real and personal estate, the respective sums, in dollars and cents, respecting the fractions of a cent to be paid as tax thereon.

Clerks to deliver lists to collectors.

The county clerks shall cause the copied and corrected assessment roll of each town or district in their respective counties, with the taxes extended thereon, to be delivered to the collector of such town or district on or before the 15th of November in each year.

Clerk to attach warrant of collection.

To each assessment roll a warrant under the hand of the county clerk, and seal of the county court, shall be annexed, commanding the collector to collect from the several persons named in the assessment roll the several sums mentioned in the last column of such roll opposite their respective names. The warrant shall direct the collector, out of the moneys to be collected, after deducting his compensation, to pay over to the commissioners of highways the tax collected for the support of highways and bridges; and to the supervisor of the town all other moneys collected therein, to defray any other town expenses, to the township treasurer the school fund tax, and to the county treasurer the state and county tax collected by him. The county treasurer shall pay over to the proper officers the amount of the tax collected by him on the delinquent real estate.

Refusal to pay tax.

In all cases, the warrant shall authorize the collector, should any person named in such roll neglect or refuse to pay his tax, to levy the same by distress and sale of the goods and chattels of such person; and it shall require all payments therein specified to be made by such collector on or before the fifteenth of February next ensuing.

Clerk to notify treasurer.

Before the delivery of the tax books to the collectors the clerk shall notify the county treasurer that said books are completed, and shall furnish such treasurer with a statement, setting forth the name of each collector, the amount of money to be collected and paid over for each purpose for which the tax is levied in each of the several towns. The treasurer shall compare said statement with the footings on the tax books.

Assessors to meet.

On the last Saturday in April in each year, the assessors of the several towns shall meet at the office of the county clerk for instruction and advice in their duties. They shall agree on a basis on which the property in the several towns shall be assessed. The county clerk shall consult with and advise said assessors as to the true basis of valuing property; he shall furnish them with such blank circulars, &c., as they may be entitled to, and shall give such instruction

and advice as may be necessary to enable them to make their assessments and returns correctly.

In every neglect or refusal of every tax officer to do his duty, he shall be liable individually and on his official bond for double the amount of the loss or damage, to be recovered in an action of debt, in any court having jurisdiction of the amount thereof, and may be removed from his office at the discretion of such court.

Neglect of duty by officers.

On the 1st of May in each year, or as soon thereafter as practicable, the auditor shall obtain from the several land offices in this state, abstracts of the lands entered and located, and not previously obtained, and shall, when necessary, obtain from the canal office, abstracts of the canal bonds sold. On the receipt of said abstracts, the auditor shall cause them to be transcribed into the tract books in his office, and shall cause abstracts of the lands in each county to be made out and forwarded by mail to the county clerks of the several counties; and said clerks shall cause such abstracts to be transcribed into the tract book, and filed in their office.

Land office abstracts.

The clerk of the county court shall, every two years, cause to be delivered to the assessor of each town a book, ruled and headed, containing a list of the real estate in numerical order, with blank columns for the use of the assessor. The clerk, in making out said list, shall take as his guide, the assessment list of the previous year, and the list of subsequent conveyances; provided, that the list of lands reported in the annual abstract shall be furnished to the assessor within five days from and after the time such abstract is received from the auditor's office.

Clerk to deliver list of real estate to assessor.

Every person owning or holding real property on 1st day of April, including all such property purchased on that day, shall be liable for the taxes thereon, for that year; and if any person shall sell and convey any real property on or before the 1st day of April next after the listing of such real property, he shall, when he lists his personal property for the year next after the listing of said real property, deliver to the assessor a statement setting forth the description of the property sold and conveyed, and the name of the purchaser, and he shall list all real property purchased by him during the said time; and the assessor shall make return thereof to the county clerk, who shall make the proper changes in the tax books. Real property shall, in all cases, be liable for the taxes thereon.

Owners on 1st April liable for tax of year.

The clerk of the county court shall, annually, on the last Saturday in April, furnish the assessor of each town with a book ruled and headed for the abstract of the assessment

Clerk to furnish assessor with ab-

abstracts of
personal
property,
&c.

of personal property, and shall, at the proper time, furnish such assessor with a list of the real estate that may have become taxable subsequent to the regular assessment of real estate; all property, except real property, shall be assessed annually; real property shall be assessed biennially, provided, that real property becoming taxable after the regular assessment of real property, or that may have been omitted, shall be assessed for the current year at the same time that the personal property is assessed, in the year that the real property is not regularly assessed, and such property shall be re-assessed the next succeeding year, with the regular assessment of real property.

Auditor to
furnish
forms and
instruc-
tions.

The auditor of public accounts shall make out and forward to the clerk of the county court of the several counties, for the use of such clerks and other officers, suitable forms and instructions to carry this act into effect, which shall be strictly complied with. The auditor shall also give his opinion and advice on all questions of doubt as to the true intent and meaning of this act.

Omissions
in returns.

If the assessor should discover any real property subject to taxation which has not been returned to him by the clerk, he shall assess such property and enter the same on the assessment list; and if, upon the return of such list to the clerk, it shall appear that any such real property has not been returned by the auditor, the clerk shall advise him of the facts, describing the property so returned by the assessor, and the auditor shall ascertain the true condition of such real property and advise the clerk thereof, who shall correct the records in his office in accordance with the facts in the case.

Clerk to
compare
list with
files.

The clerk, before delivering the list of real property to the assessor, shall cause such list to be carefully compared with the lists of taxable real property on file in his office, and if it shall appear that any such property was omitted in the former assessment list, he shall correct the list designed for the assessor, so that said list may contain a full and complete abstract of all the taxable real property in the several towns.

Collector's
duty on
receiving
tax list and
warrant.

Every collector, upon receiving the tax list and warrant shall proceed to collect the taxes therein mentioned, and, for that purpose, shall call, at least once, on the person taxed, or at his or her place of residence, if in the town or district for which such collector has been chosen, and shall demand payment of the taxes charged to him on his property.

Refusal to
pay tax.

If any person shall refuse or neglect to pay the tax imposed on him, the collector shall levy the same by distress

and sale of the goods and chattels of the person who ought to pay the same.

The collector shall give public notice of the time and place of sale, and of the property to be sold, at least six days previous to the sale, by advertisement, to be posted up in at least three public places in the town where such sale is to be made. The sale shall be by public auction. If the collector neglects or refuses to pay over the moneys, for taxes, he has collected, the county treasurer shall issue his warrant to the sheriff of the county to collect such moneys of the goods and chattels of such collector.

Notice of
sale.

The treasurer of each county shall be the county collector, and his refusal to qualify and act as such shall vacate his office as treasurer.

County
treasurer
collector.

On the first Monday of November, annually, or as soon thereafter as the collector shall be qualified, the clerk shall deliver the tax lists or books to said collector, and shall take from him duplicate receipts, setting forth the amount of state, county, and special tax charged for said year; one of which shall be forwarded to and filed in the office of the county treasurer, and the other in the office of the county clerk; all taxes shall be considered due from and after the time the tax books are required to be delivered to the collector.

Tax lists
delivered to
collector.

The clerk shall compute the amount of taxes due on each tract or parcel of land, on each town lot or block, and on each person's personal property, placing the amount of such tax in the proper columns, opposite the value thereof, in all cases rejecting the fractions of cents, and shall add up the figures showing the amount of such tax in the proper columns; and the aggregate amount, in each column, shall be noted on each page. Said clerk shall test the accuracy of such additions, by computing the amount of tax on the aggregate value of property, on each page, that he may be certain that the tax has been correctly extended and added.

Clerk to
compute
tax.

In all cases when any real property shall be forfeited to the state for taxes, the clerk, when he is making up the amount of tax due on such real property for the current year, shall add the amount of back tax and fees remaining due on such real property, with ten per cent interest thereon, to the tax of the current year, and the aggregate amount so added together shall be collected in like manner as the tax on other real property for that year may be collected.

Back tax
added.

The clerk shall, annually, make out, for the use of the town collector, correct lists of the property assessed to residents, which lists shall set forth, in alphabetical order, the names of the persons owing tax on personal property in

Non-resi-
dent lists.

Abstract of
amount of
tax, how
made.

each collector's district, the aggregate value of such property assessed to each person, and the amount of tax due thereon, and such other facts as may be required by the forms and instructions provided for by this act; he shall make out the abstracts of real property, in numerical order, which shall show the name of the person to whom each tract or lot is assessed, the value of each tract or lot, and the amount of taxes thereon; which list shall be made out in strict conformity with the forms and instructions furnished by the auditor. He shall also make out, in like manner, for the county collector, abstracts of the real property listed as non-resident property. When the books or lists for the collector are completed, the clerk shall make out a complete abstract showing the aggregate number and value of each kind of personal property enumerated in the assessment list; the value of unenumerated articles; of goods and merchandise; of property listed by bankers, brokers, and stock-jobbers; of property listed by manufacturers; of moneys and credits; of moneys invested in bonds, stocks, joint stock companies, &c.; of property listed by banks; the value of lands, and of town and city lots; the amount of state tax due thereon, and rate of taxation for county and other special purposes. The correctness of said abstract shall be certified to by the clerk, with the seal of his office attached, and forwarded to the auditor's office by mail. A true copy of said abstract shall be entered on the records of said court. If any clerk shall knowingly make a false or incorrect abstract of the value of taxable property he shall be deemed guilty of perjury and punished accordingly.

Treasurer
to collect.

The collector of each county, on receiving the assessment list of the non-resident property from the clerk of the county court, and giving a receipt for the same, shall collect the taxes charged on said list from the persons owing the same, and he shall give such persons receipts therefor.

Delinquent
list.

On or before the third Monday in April, annually, the collector shall make out and file with the clerk of the county a statement in writing, setting forth the value of property and amount of tax thereon in each town that has been returned to him by the town collectors as delinquent; and also a list of the errors in the non-resident list, showing a description of the property, and the amount of tax charged in error, and cause of error; which list and statement shall be verified by the collector's oath. At the April meeting of the board of supervisors, he shall settle with and allow the collector credit for such abatement as he may be legally entitled to; and the clerk shall certify the value of the pro-

erty upon which the taxes are so abated, and amount of the state tax charged thereon, to the auditor of public accounts who shall allow the collector credit for the amount so certified; provided, that if the auditor shall believe that the amount in said certificate is not correct, or that the allowance was illegally made he shall return the same for correction; if there be no meeting in April, the clerk shall certify the value of the property, and amount of the state tax charged on the list of abatements filed by the collector, to the auditor who shall allow the collector credit for the same, subject to the further action of the board, and said board shall examine and act upon the said list at their first term thereafter, and their action shall be certified by the clerk to the auditor, who shall adjust the account of the collector as provided for in this act.

Certificate
of abate-
ment.

The county courts of the several counties in this state shall have original jurisdiction of suits for taxes due on real property, whether such courts be sitting for transaction of county or probate business.

Jurisdic-
tion of
county
courts.

If the taxes on any town or city lot or lots shall remain unpaid on the third Monday in April next after said taxes become due, the collector shall advertise, obtain judgment, and sell such lots, in like manner as is provided for advertising, obtaining judgment, and selling non-resident delinquent lands. And if any such lots be forfeited to the state, as is provided for in case of delinquent lands, the clerk shall certify to the auditor the amount of state tax charged on the lots so forfeited, and the auditor shall allow the collector credit therefor, and charge the same to the collector for the following year. The supervisors shall allow the collector credit for the county tax, towns and other special taxes on lots forfeited to the state. Town and city lots shall be sold annually in the month of May next after the taxes become due, or as soon thereafter as practicable.

Town and
city lots
sold.

If the taxes on any tract other than town or city lots shall remain unpaid on the 1st day of May next after such taxes become due, said collector shall make out and file with the clerk of the county court a true and correct list of said lands; setting forth the name of the owner, or person in whose name the said property is taxed, a description of the property, the value of each tract or parcel, and amount of taxes charged thereon, together with the aggregate value and amount of tax due on such list; and attach an affidavit of the correctness of the list, that the taxes set forth are unpaid, that he has used due diligence to collect them, and that the aggregate amount remains unpaid.

Collector to
file land
tax.

List exam-
ined by
clerk.

Said list shall be examined by the county clerk, and all errors corrected; and the collector shall be allowed credit in his settlement for the amount of county tax, including road, school and other special county tax due thereon.

Copy of list.

The clerk of the county court shall, within ten days after the filing of said list, make out a true copy in manner and form as may be required by the auditor of public accounts, and shall forward it to said auditor, to be filed in his office.

Auditor to
file delin-
quent list.

The auditor of public accounts shall file the list of delinquent lands on which the taxes remain due and unpaid, and shall add to the amount of tax charged on each tract ten cents, to be collected and paid into the state treasury. Any person may pay the taxes due on said lands into the said treasury, at any time before the 1st of August next after said taxes become due. If they shall be unpaid after the first of August, the auditor shall add fifty per cent on the amount of taxes due on each tract to said taxes, and the aggregate shall be charged and collected. Any person may redeem said lands by paying the amount charged as aforesaid into the state treasury at any time before the 1st of November thereafter.

Clerk to
file list.

On the 1st of November annually, or as soon thereafter as practicable, the auditor of public accounts shall file in the office of the clerk of the county court a correct list of all the lands returned to him as delinquent, and on which the taxes remained unpaid the 1st of November.

Collector's
duty.

The collector shall add fifty per cent on the taxes remaining due at the time of filing the list with the clerk, and to the tax charged in each tract of land, and the aggregate shall be collected and paid over to the state and county according to the rate of taxation for that year. Any one desiring to redeem or pay the taxes on such lands in the county after the 1st of May, may do so by paying the amount charged as above set forth to the collector at any time before the 1st of November thereafter. When said collector shall receive the tax on any tract or town lot subsequent to the 1st of May aforesaid, he shall set forth the amount so received opposite the tract or lot so redeemed, in a column provided for that purpose, and shall note the date of such payment opposite such tract or lot on the list of delinquent lands and lots aforesaid, and file said lists with the clerk on or before the 1st of November aforesaid.

Tax recei-
ved noted.

List to be
compared.

The clerk shall compare the delinquent list returned by the auditor with the list returned by the collector, and if there be any lands or lots on which the taxes have not been paid, he shall add the amount due thereon to the tax due on such lands and lots for the next succeeding year, and

make out a list of said lands and lots, which shall be delivered to the collector with the tax books of the current year, or as soon thereafter as practicable, and the said collector shall collect the taxes thereon by sale or otherwise.

When any person owning lands or town lots in any county in this state shall fail to pay the taxes assessed thereon, as provided for in the foregoing sections, it shall be the duty of the collector to publish an advertisement in some newspaper in his county, and if there be no such paper printed in his county, then in the nearest one in the state, which advertisement shall be once published at least four weeks previous to the term of the county court at which judgment is prayed; and said advertisement shall contain a list of the delinquent lands on which the taxes remain due, the names of owners, if known, the amount due thereon, and year or years for which the same are due, and shall give notice that he will apply to the county court at the — term thereof for judgment against said lands for said taxes, interest and costs, and for an order to sell said lands for the satisfaction thereof; and shall also give notice that on the first Monday next succeeding the day fixed by law for the commencement of the said term of said court, all the lands for sale, of which an order shall be made, will be exposed to public sale at the place of holding court in said county for the amount of taxes, interest and costs due thereon; and the advertisement shall be taken to be legal and sufficient notice, both of the collector's intended application to the county court for judgment, and also of the sale of lands under said court's order.

Lands and
lots to be
sold.

Notice.

The collector shall file the list of delinquent lands and town lots with the clerk of the county court, at least five days before the commencement of the term at which application for judgment is to be made, and said clerk shall receive and record the same in a book to be kept for that purpose.

Collector to
file list of
delinquent
lands and
town lots.

The clerk of the county shall, before the day of sale, make a correct record of the lands and town lots against which judgment is rendered in any suit for taxes due thereon, and which shall set forth the name of the owner, if known, the description of the property, and amount due on each tract or lot, in the same order as the said property may be set forth in the judgment book, and shall attach thereto a correct copy of the order of the court and his certificate of the truth of such record; which record so attested shall hereafter constitute the process on which all real property shall be sold for taxes, as well as the sales of such property. When any tract or town lot shall be sold,

Record of
judgment.

Judgment
book.

the clerk shall enter in the record aforesaid the quantity sold and purchaser's name, opposite each tract or lot, and when any such property shall be redeemed from sale, the clerk shall enter the name of the person redeeming, and the date and amount of redemption. Said books shall be so ruled that there shall be suitable blank columns for entering the quantity or portion of each tract or lot that may be sold, the name of the purchaser, and such other columns as may be necessary.

Collector's
report.

On the first day of the term of the county court at which judgment on delinquent lands and town lots is prayed, the collector shall report to the clerk a list of all the lands or town lots on which taxes have been paid, if any, from the filing of the list mentioned above, up to that time; and the clerk shall note the fact opposite each tract upon which the taxes have been paid. The collector, assisted by the clerk, shall compare and correct said list, and make and subscribe an affidavit that the list is a true and correct record of the delinquent lands and town lots in — county, on which he has been unable to collect the taxes as required by law for the year or years named in the list, and that, as he believes, said taxes now remain due and unpaid.

Court
render
judgment.

The court shall examine said list, and if defense or objection be offered by any person interested in any of said lands or lots to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without pleadings, and shall pronounce judgment as the right of the case may be, and shall direct the clerk to make out and enter an order for the sale of such real property. Such order shall be signed by the judge, and shall have the same effect as judgments and orders made by the circuit court.

Appeal to
circuit
court.

Persons aggrieved by any decision of the county court in such cases shall have the right of appeal to the circuit court, by giving bond and security payable to the people of this state.

Transcript
of sales.

The clerk of said court shall, within five days after any sale for taxes, make out and deliver to the collector a transcript of sales for taxes in book form. Said collector shall deliver said transcript to the auditor at the time he is required to make settlement for the state tax.

Lands and
lots to be
forfeited.

Every tract of land, or town lot offered at public sale for the taxes due thereon, and not sold for want of bidders, shall be forfeited to this state.

Clerk to
certify.

If any lands or town lots shall be so forfeited, the clerk of the county court shall certify to the auditor of public accounts the assessed value thereof, and amount of state

tax charged thereon; and the auditor shall credit the collector with the amount of state tax due on said property, and the board of supervisors shall allow him credit for the printer's fees and county tax thereon.

If any person shall desire to redeem any tract or lot forfeited to the state, he shall apply to the clerk of the county court, who shall issue his order to the collector, directing him to receive from such person the amount due on said tract or lot, particularly describing the property and setting forth the amount due; and upon presentation of said order to the collector he shall receive said amount, and give the person duplicate receipts therefor, setting forth the proper description of the property and amount received, one of which shall be countersigned by the clerk, and so countersigned shall be evidence of the redemption of the property therein described, but no such receipt shall be valid until it is countersigned by the clerk; the other receipt shall be filed by the clerk in his office, and said clerk shall cancel the sale of the property so redeemed on the books in his office, and charge the amount of the redemption money to the collector.

Forfeited
property,
how re-
deemed.

It shall be the duty of the clerk of the county court, annually, when he makes return of the amount of taxes levied, to report the amount due the state on such forfeited property to the auditor of public accounts, who shall charge the same to the collector; if the collector who received said redemption money shall be succeeded in office, he shall pay the amount in his hands over to his successor, who shall pay said amount into the state treasury when he settles for the taxes of the current year.

Clerk to
certify.

The amount due on lands and lots, and remaining unpaid on the first of November, shall be added to the tax of the current year, and the amount thereof shall be reported against the collector, with the amount of the assessment for said year; said collector shall collect and pay over the said amount in like manner as other taxes, and he is hereby authorised to advertise and sell said property in the same manner as if said property had never been forfeited to the state. Said additions and sales shall be continued from year to year, until the taxes on said property are paid by sale or otherwise; provided, that every five years, all the property previously forfeited and remaining unredeemed shall be sold to the highest bidder, but not for a greater sum than is due thereon, including costs, &c.; and the former sales of such property as will not sell shall be canceled, provided, that if any person shall offer to pay the taxes, interest and costs due on for-

Tax to be
added.

feited property for a less quantity than the whole tract or lot, then such property shall be sold to the person offering to pay the amount due thereon for the least quantity or part thereof.

Redemptions, how made.

Real property sold under the provisions of this act may be redeemed at any time before the expiration of two years from the date of sale, by the payment in specie to the clerk of the county court of the proper county, of double the amount for which the same was sold, and all taxes accruing after such sale, with ten per cent interest thereon from the day of sale, unless such subsequent tax has been paid by the person for whose benefit the redemption is made, which fact may be shown by the collector's receipt.

County tax.

The board of supervisors have power to levy a tax in their respective counties for county purposes, but shall in no case exceed the amount of four mills on each dollar's worth of taxable property, unless specially authorised by law; and said county tax shall be levied at the September meeting of said board, or as soon thereafter as practicable, and collected with the state revenue. The same lien created to secure the state tax and the provisions made for the collection thereof, shall also exist and apply to the county revenue.

Assessment a lien.

The assessment shall be a lien on the personal property of all persons owing taxes, from the time the assessment books are received by the collector, for the state and county tax due thereon, and no sale or transfer of such property shall affect the claim of the state or county, but the said property may be seized by the collector wherever found, and removed, if necessary, and sold to discharge the taxes of the person owing the same, at the time of such assessment, together with the costs and charges of collection.

Receipt for tax.

Whenever any person shall pay the taxes charged against him, the collector shall enter such payment in his list and give the person paying the same a receipt specifying the name of the person for whom paid, the amount paid, what year paid for and property on which the same was assessed, according to its description on the assessment list.

Collector attend sale.

The collector shall attend at the court house in his county, on the day specified in the notice for the sale of real estate for taxes and proceed to offer for sale, separately, each tract of land or town lot in said list on which the taxes and costs have not been paid.

Purchaser pay.

The person purchasing any tract of land or town lot, or any part thereof, shall forthwith pay to the collector the amount of taxes and costs charged on said tract or lot, and

on failure so to do, the said land or lot shall be again offered for sale in the same manner as if no such sale had been made; and in no case shall the sale be closed until payment is made.

The clerk shall make out and deliver to the purchaser of any lands or lots sold for the payment of taxes as aforesaid, a certificate of purchase to be countersigned by the collector, describing the land or lot sold, as the same was described in the delinquent list, the amount of taxes and costs for which the same was sold, and that payment has been made therefor. If any person shall become the purchaser of more than one tract of land or lot, he may have the whole included in one certificate. Certificate of purchase.

Such certificate of purchase shall be assignable by indorsement, and an assignment thereof shall vest in the assignee or his legal representatives, all the right and title of the original purchaser. Assignable.

Upon ascertaining the amount due to the state from any collector or other person, the auditor shall give such person a statement of the amount to be paid, and upon the presentation of such statement to the treasurer, and the payment of the sum stated to be due, the treasurer shall give duplicate receipts therefor, one of which shall be filed in the auditor's office, and entered in a book to be kept for that purpose, and the other shall be countersigned by the auditor and delivered to the person making the payment; and no payment shall be considered as having been made until the treasurer's receipt shall be countersigned by the auditor as aforesaid. Payment into treasury.

When the list of delinquent lands is returned by the auditor for sale, he shall certify to the clerk the amount of the county's proportion of the tax paid into the state treasury, and the amount so certified shall be paid into the county treasury out of the tax due from the collector to the state. Duty of auditor.

The return of the schedule or list of taxable property belonging to any railroad company required to be made shall be made to the county clerk instead of the assessor, and the clerk shall lay the same before the board of supervisors when they meet to equalize the assessment of property. If a majority of said board are satisfied that such return is correct they shall assess it accordingly; but if they believe that such schedule or list does not contain a full and fair statement of the property of such company subject to taxation in said county, made out and valued in accordance with the requirements of law, said board shall assess such property or cause it to be assessed, in accordance with the Assessment of railroad property.

rules prescribed for assessing such property. The schedule or list shall be delivered at the office of the county clerk of the proper county, on or before the 1st day of May, in the year in which such property is required to be assessed; if not, the county clerk shall obtain, as near as practicable, a correct list of the property of such company with the valuation thereof, in each town or district in his county, which list shall be laid before the board; and said board shall take action thereon in like manner, as if the return had been made by the company. All property whether owned by corporations or individuals, shall be listed with reference to the quantity on hand and owned on the 1st day of April, provided, that government or other lands, not previously listed, shall be returned and be subject to taxation.

Quantity on hand 1st of April to be taxed.

Penalty for refusal to list.

Every company required to make return as aforesaid that shall neglect or refuse to deliver the required list, shall be assessed double the value of their property.

Manner of making list of real property of railroads.

The schedule or list of the taxable property of railroad companies shall set forth a description of all the real property owned or occupied by the company in each county, town and city through which such railroad may run; and the actual value of each lot or parcel of land including the improvements thereon, except the track or superstructure of said road, shall be annexed to the description of such lot or parcel of land. Said list shall set forth the number of acres taken for right of way, stations or other purposes, from each tract of land through which said road may run, describing said land as near as practicable in accordance with the surveys of the United States, giving the width of the strip or parcel of land, and its length through each tract; also the whole number of acres and aggregate value thereof in said county, town and city. All of the property mentioned in this section shall be denominated real property. The list aforesaid shall set forth the length of the main track, and the length of all side tracks and turnouts in each county, city and town through which the road may run, with the actual value of the same, and value of the improvements at each of the several stations, when said stations are not a part of city or town lots. The said stations and track shall be denominated "fixed and stationary personal property."

Fixed and stationary property.

Rolling stock.

The list shall contain an inventory of the rolling stock of said company with the value thereof; said rolling stock shall be denominated "personal property;" also a statement of the value of all other personal property owned by said company in each county, city and town, the length of the whole of the main track within this state, and the total

value of the rolling stock shall be set forth in said list. The rolling stock shall be listed and taxed in the several counties, towns and cities *pro rata* in proportion as the length of the main track in such county, town or city bears to the whole length of the road. All other property shall be listed and taxed in the county, town or city where the same is located or used. The description of all lands owned by any railroad company for right of way or station purposes, other than those which are a part of a laid-off town, city or village, shall be entered by the assessor on his book, as being a strip or track of land extending on each side of the said railroad track, and embracing the same, commencing at the point where the said railroad track crosses the boundary line of said county, city or town, and extending to the point where the said track crosses the boundary line of said county, city or town, or to the point of its termination in the same, as the case may be, containing — acres more or less (inserting name of county, city or town, boundary line of the same and number of acres) and when advertised by any sheriff or collector to be sold for taxes, or when so sold, no other description shall be necessary. If any clerk or assessor as aforesaid shall change the valuation of the property as aforesaid or any of the same, that shall be returned by any railroad company, he shall give notice of such change to such company.

Description
of property.

Change of
value, no-
tice to be
given.

The county clerk shall furnish, at the expense of the county, suitable blanks for the use of the assessor, and he is hereby authorized and required to assess and enter on the list for taxation, any and all property, whether real or personal, omitted in the regular assessment list; and if any such omissions be not discovered in time to be entered on the tax list of the proper year, he shall add the amount of tax due thereon to the tax of the following year. The list of taxable real estate required to be furnished for the use of the assessors shall be made out from the collector's book, instead of the assessment list, and the town collectors shall deposit the tax lists or books furnished them by the county clerk, with the county treasurer, at the time of their settlement with said treasurer; and said treasurer shall, within two months thereafter, deliver said tax books to the county clerk who shall deposit the same in his office to be kept as part of the records of said office.

Duty of
county
clerk.

Each assessor shall, at the time of taking a list of personal property, in the year or years in which the real property is not required to be listed, also take a list of all real property situate in his town that shall have become subject

Duty of
assessors.

to taxation since the last previous listing of property therein, with the value thereof, and of all new buildings or other structures of any kind, the value of which shall not have been previously added to or included in the valuation of the real property on which such structures have been erected, and shall make return thereof to the county clerk at the same time he makes return of the personal property; in which return he shall set forth a description of the real property on which each of such structures shall have been erected, the kind of structure so erected, and the true value added to such parcel of real property by the erection thereof; and the additional sum which it is believed the land on which the structure is erected would sell for at private sale in consequence thereof, shall be considered the value of such new structure; and in case of the destruction by fire, flood or otherwise, of any building or structure of any kind erected previous to the last valuation of the land or lot on which the same shall have stood, or the value of which shall have been added to any former valuation of such land or lot, the assessor shall determine as near as practicable, how much less such property would sell for at private sale in consequence of such destruction, and make return thereof to the county clerk. In all such cases, the clerk shall add to the former valuation of such property, the amount of the additional value, and deduct from the former valuation the amount of decreased value in accordance with the return made as aforesaid, provided that the board of supervisors shall have power to equalize or correct any such returns. If any tract or parcel of land shall be subdivided into town or city lots or blocks after the previous assessment thereof, the assessor shall, at the time of taking a list of the personal property as aforesaid, assess and return the value of such lots or blocks in like manner as if the land had not been assessed; and the clerk shall correct the tax list accordingly.

INDIANA.

Tax officers

Special Boards of Equalization of each County for Real Property.
 Board of Equalization of each County for Personal Property.
 Auditor of State.
 County Commissioners.
 County Auditor.
 Appraiser of Real Property for each County.
 County Treasurer, *ex officio*, Collector.
 Assessor for each Township.

Every person of full age and sound mind, not a married woman, shall list the taxable real and personal property

of which he is owner, situate in the county where he resides, and all moneys in his possession.

Each assessor shall, between the 1st of January and May in each year, receive from every person required to list property for taxation two separate and distinct statements.

Both statements shall be made either by the taxable person or by the assessor from such person's information. The first shall be on oath of such person, and shall contain a true and full list of the moneys, rights, credits, effects, ships, canal and flat and steam boats, personal property appertaining to merchandising and manufacturing, and corporation stocks of the person listing, and, that the same have been valued at their true cash value. List.

The second statement shall set forth, the number of horses, mules, asses, cattle, sheep, swine, carriages, wagons, hacks, carts, and other vehicles; watches and clocks, pianos and other musical instruments and their different values; the value of farming utensils, mechanic's tools, law and medical books, surgical instruments and medicines, household furniture, beds, bedding; of corn, hay, oats, &c., and the value of all and every species of personal property not specified above, nor included in first statement. And lastly, the age of the person, if a male, whether over twenty-one and under fifty: provided that each tax-payer is authorized to deduct the amount of his indebtedness out of his solvent claims.

If the person refuse or neglect to make such statements, or the necessary oath, the assessor shall himself ascertain the number and value of the taxable articles, and can examine, on oath, any person having knowledge of such articles. Assessor, when to ascertain the taxable articles.

If any person, when requested by the assessor or deputies, fail to give a true list of all his taxable property, or make any oath in that behalf, or fix a fraudulent value where an oath is not required on such property, he shall on conviction be fined not exceeding five hundred dollars. Penalty for failure to give a true list or make oath, &c.

The president, secretary, agent, or other proper accounting officer of every railroad, plank road, turnpike road, telegraph company, &c., in the state, shall furnish the auditor of the county where their principal office is situated a list of all the stock in the company, and its value attested by the oath of the officer making the same, and shall furnish a statement dividing the aggregate amount of all the stock of such company among the several counties in proportion to the value of the superstructure, buildings and real estate of such company in each county, and if there is no office in this state, the officers shall furnish the auditor Companies to furnish list.

of the county where the work first enters the state, a statement on oath of the amount and value of all real estate of such company in the state, the amount expended in construction of work within the lines of the state, and the amount invested in machinery and rolling stock; which said machinery and stock shall be assessed for taxation in the same proportion to its total amount that the length of line of the work in the state, completed, bears to the entire length of the line of said work completed.

The auditor shall enter the name of said company or corporation on the tax duplicate, with the amount and value of said stock, and assess thereon for state, county, school and road taxes.

Auditor's
list.

If any such company fail or refuse to make the required statement, the county auditor shall himself make out such list as he best can from information.

Appraiser's
duties.

The appraiser shall on actual view make a true valuation of all lands at their cash value, with the improvements, and also one without improvements, and both valuations shall be set down in a proper column.

The appraiser shall call on every resident in his county for a list of his taxable lands with particular description thereof; and if the said resident fail to do so, or is absent, the appraiser shall make out such list.

The appraiser at the time of making the appraisement and list, shall inform the owner of property, of the amount and of the time when the special board of equalization for the county meets, to redress grievances and equalize the taxes concerning real estate.

Each appraiser shall deliver to the auditor of his county, a tabular return in a book, of the amount, description and value of all real estate subject to be listed for taxation in his county.

Such auditor shall give public notice of the meeting of the above board of equalization for real estate.

Special
board of
equaliza-
tion for real
property.

The board doing county business, county auditor and appraiser or appraisers of each county shall constitute the said board in each year, when the real estate is valued.

The county auditor shall produce to the board the return delivered by the appraiser; and the board shall proceed to correct all errors, and equalize the valuations by adding or deducting relative to real property.

Original
statements
of property.

Each appraiser shall, when he delivers his return of the taxable real property to the county auditor, also deliver all the original statements of property from persons required to list real estate.

Each township assessor shall annually deliver to the auditor of his county a list of the persons, companies or corporations, in whose names any personal taxables shall have been by him listed in his township, with the aggregate value of the personal property and taxables, and also the original statements of the persons required to list the taxable property in his county.

List of township assessor.

Said assessor shall, annually, at the time of listing personal property, list also the real estate in his county that has become taxable since the last listing of property therein, with the value thereof, and shall make return to the county auditor at the time of making his return of personal property.

Every assessor in the state, shall also, when he makes the above return to the auditor, make also a return of farming statistics, which the auditor shall report to the auditor of the state, who shall make a condensed statement thereof to the general assembly.

Farming statistics.

The assessor shall, when required to make return of taxable property to the county auditor, also deliver to him all the statements of property which he shall have received from persons required to list the same, arranged in alphabetical order, corresponding with his list or lists, and the auditor shall preserve the same in his office; and each assessor may, when taking lists of personal property, correct all errors of assessment of real estate which he may discover on the assessor's book, either in the name of the person to whom the property is assessed by change of ownership, or otherwise, or in the description of property, and make return of the same to the county auditor, at the same time he is required to make return of the list of personal property.

Statements from persons required to list, delivered to county auditor.

The auditor of each county shall, annually, make out a duplicate list of taxes assessed in each county, and shall cause a copy of the duplicate to be delivered to the treasurer of his county.

Duplicate list.

He shall also annually transmit to the auditor of the state, a certified abstract of all the property listed in each township.

The board of equalization for personal property is composed of the board of county commissioners, auditor and assessors, and meets annually to determine complaints of owners of personal property, and shall correct any list or valuation as they may think proper, and have power to equalize the valuation of the assessors.

Board of equalization for personal property.

The county treasurer shall receive from the county auditor, the duplicate of taxes and proceed to collect the same.

County treasurer collects taxes

Delinquent list.

The county auditor shall, annually, record in a book, a list of all lands returned delinquent for taxes, describing them and charging them with the amount of delinquent tax, with interest and a penalty of ten per cent on such taxes; also with the taxes of the current year and certify to the correctness thereof; and shall give public notice, that the said lands will be sold at public auction for the amounts due.

IOWA.

Tax officers.

Assessor for each Township.
State Board of Equalization.
Auditor of State, *ex officio*, Clerk of Board.
County Board of Equalization.
County Board of Supervisors.
County Treasurer, *ex officio*, Collector.

Owner to list property.

Assessors.

Every owner or manager of taxable property in the state, of full age and sound mind, shall assist the assessor in listing all such property. An assessor of every township is elected annually, and gives bond and takes oath for faithful discharge of duty.

Duties.

The assessors of each county shall meet at the office of the clerk of the county board of supervisors, in January of each year, and classify the several descriptions of property to be assessed, for the purpose of equalizing such assessment.

Assessment books.

The board of supervisors shall, in January in each year, furnish each assessor in their county with suitable books, in duplicate, in which he shall enter, with the assistance of each person assessed:

The name of the person, firm, corporation, &c., to whom any property shall be taxable;

The lands and descriptions thereof;

Personal property by items. But no animal shall be entered under one year, except swine, which can be entered when over six months old.

The assessor shall also be furnished with a suitable plat of his township on which to check the parcels of land.

The assessor to list all in township.

The assessor shall list every person in his township, and assess all the property, real and personal, and every person refusing to assist in listing, or to make the required oath, shall forfeit one hundred dollars; and where he refuses to make out the required list of his property, the assessor shall assess such person, according to his best information.

If it appears that such person in listing has not given a full list, the assessor shall enter the omitted property at double its value.

Each assessor shall, in May in each year, return one of the two assessment books of his township to the office of the clerk of the board of supervisors, and the other, in April of each year, delivered to the township clerk of his township, to be used by the trustees of the township as the township tax book for township revenue and road purposes.

Assessment books, to whom delivered.

The board of equalization of each county is composed of the county board of supervisors, and has power to equalize the assessments of persons and townships of the county, the same as is required of the state board of equalization in equalizing among the several counties.

Board of equalization.

The board shall add to the assessment any taxable property in the county not included in the assessor's return. All grievances shall be rectified by the board.

Duties.

Each clerk of the county board of supervisors shall, in July, in each year, make and transmit to the auditor of state an abstract of the real property in his county, by the number of acres, and the aggregate value, exclusive of town lots, as corrected by the county board of equalization, at their first meeting; the aggregate value of real property in each town in the county, returned by the assessor corrected as above; and the aggregate value of personal property in his county.

Abstract.

The census board constitute the state board of equalization.

State board of equalization.

It meets at the seat of government, in August in each year, in which real property is assessed (every second year, and personal property annually).

Duties.

The auditor of the state (*ex officio*, clerk of the board) shall lay before it the abstracts of the county clerks, of supervisors; and the board (having been sworn) shall proceed to equalize the valuation of real property among the several counties and towns, by adding to and deducting from said valuation.

The auditor of state shall, at adjournment of board, transmit to each clerk of the board of supervisors a statement of the per centum to be added to or deducted from the valuation of real property in his county.

Addition to, or reduction from, valuation of real property.

The clerk shall add to or deduct from said valuation the required per centage.

The board of supervisors shall furnish their clerk with a book in which to enter the names of tax-payers, lands, and town lots, and value of personal property, each description of tax, a column for polls and one for payments, into which book the clerk shall transcribe from the assessment books of the several townships the names of tax-payers, with the description of property.

Board of supervisors.

**Board to
levy taxes.**

In June in each year the above board shall levy the requisite taxes for the current year, and record the same in the proper book; and the clerk, under direction of the board, shall attach thereto a warrant and the seal of the board, requiring the treasurer of the county to collect the taxes therein, and deliver it to him in November; and such list or book shall be the authority of the treasurer to collect said taxes.

At the time of such delivery the clerk shall make the auditor of state a certified statement, showing the aggregate valuation of lands, town property, and personal property in the county, each to itself; and also the aggregate amount of each separate tax, as shown by said tax book.

**Delinquent
tax.**

The treasurer in receiving the tax book for each year, shall enter opposite each parcel of real property or person's name, on which, or against whom any tax remains unpaid for either of the preceding years, the year or years for which such delinquent tax so remains due and unpaid.

**Treasurer
to collect
taxes.**

The treasurer shall then proceed to collect the taxes, and he is required to collect those remaining unpaid on the tax books of previous years.

He shall assess any real property omitted by the assessors or county clerk, and collect the taxes thereon.

**Omitted
assessment.**

In the omitted cases it is the duty of the owner himself to have the property assessed by the treasurer and pay the taxes; but no failure of owner, nor any error in the assessment of such property shall affect the legality of any taxes levied thereon, nor the title to it, of any purchase at tax sale.

**Delinquent
taxes.**

On first of February the unpaid taxes of whatever description for the preceding year, shall become delinquent; and taxes on real property are a perpetual lien against all persons, except the United States and this state, and taxes due from any person on personal property shall be a lien on any real property owned by such person.

Each county is responsible to the state for the full amount of tax levied for state purposes, except such as are certified as unavailable, or double or erroneous assessments.

KANSAS.

Tax officers.

State Board of Equalization.
County Board of Equalization for Real Property.
County Commissioners.
County Treasurer.
County Assessor.

Every owner of full age and sound mind, not a married

woman, shall list his or her real and taxable personal property, situated in the county where owner resides.

Every taxable person shall make and deliver to the assessor when required, a statement, on oath, of all the personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise in his possession or under his control, on the 1st day of April. All just debts owing by him shall be deducted from statement and he liable for balance.

Statement
of taxable
persons.

Between the 1st days of April and August in each year the county assessor, in the several counties, shall ascertain the names and taxable personal property owned on the 1st day of April of all taxable persons therein, and all real estate, and shall assess and appraise the same, and shall, for that purpose, require of every person liable to taxation, the statement referred to above, on oath.

Assessor's
duties.

If such person fails to render the statement or oath from refusal, absence or sickness, the assessor shall himself ascertain the articles of taxable personal property and make up a statement.

Failure of
statement.

The statement required shall set forth the number of horses, neat cattle, mules, asses, sheep and hogs, and respective value; every pleasure carriage and value, and the total value of all other articles of personal property which such person is required to list (provided that, if such person shall exhibit to the assessor the animals or other articles of personal property above enumerated, the value of such property may be determined by the assessor without the oath of such person,) gold and silver watches and value; pianos and other musical instruments and value; the value of goods and merchandise, property, materials and manufactured articles which he is required to list as a merchant, banker, broker, stock-jobber or manufacturer; the value of moneys and credits required to be listed, including book accounts, and value of all moneys invested in banks, stocks, joint stock companies or otherwise which such person is required to list.

Statement.

The assessor shall, on demand, deliver to any owner of property assessed for taxation, a copy of the assessment thereof, signed by himself.

Assessor.

The county clerk shall deliver to the assessor on or before the 1st day of April, annually, the assessment roll of the preceding year, and a list of taxable lands and take his receipt therefor; and the assessor, as soon as he has completed his assessment and made his assessment roll for the year, shall return said papers to clerk.

County
clerk.

The assessor, on comparison of the lists of property delivered by taxable persons with the abstract of conveyances furnished by the register, shall make a correct list of all the taxable property in his county, to be called the tax roll.

Tax roll.

The tax roll shall contain an alphabetical list of all assessed persons in tabular form, with particular descriptions of the lands and total value of personal and all property assessed to such person.

The assessor shall assess all omitted tracts or lots of land and place them on his tax roll, and return on or before the 1st day of August, a true copy of the said roll to the county clerk.

Board of equalization for real property.

The board of equalization for real property in the counties is formed by the county commissioners of the county, or a majority of them.

Duties.

They meet annually in the county clerk's office and examine the assessment roll of the current year, and equalize the value of the real estate so that each tract or lot shall be entered on the tax roll at its true value; by adding or deducting to the valuation.

Abstract.

The county clerk shall immediately after the board has equalized and corrected the assessment roll, forward an abstract thereof to the auditor of the territory.

County tax.

The county commissioners, at their meeting in October in each year, shall estimate and determine the amount to be raised by tax for county purposes; for schools and other purposes.

Town tax.

The trustees of the townships and such other authorities as are empowered to determine the rates or amounts of taxes to be levied for the various purposes authorized by law, shall determine the amount thereof annually previous to the 10th of September, and make a return thereof to the county clerk, on or before the 20th of September.

Municipal corporations.

The council of any municipal corporation is to certify to the county clerk the per centage levied by them on the real or personal property in said corporation as valued and returned on the assessment roll of the county, and the county clerk shall place the same on the tax roll of said county in separate columns, and said taxes shall be collected by the county treasurer, and paid into the treasury of said corporation, under the regulations provided for the collection of other taxes.

County schedule.**County clerk's duties.**

The county clerk shall make out in a book for that purpose, a complete list or schedule of all the taxable property in his county, and the value thereof as equalized. He shall also, immediately after the October meeting of the county commissioners, determine the sums to be levied on the real

and personal property in the name of each person, company or corporation. He shall attach his certificate thereto, and deliver it to the county treasurer, and charge him with the amount of the respective taxes assessed on the tax roll.

As soon as the treasurer receives the tax roll of his county, he shall post and publish notices of the amount of tax charged for state, county, school, city and other purposes on each hundred dollars' valuation; also on what day he or his deputy, will attend to receive such taxes.

County
treasurer.

On all taxes unpaid after the 1st of January, there shall be a penalty of ten per cent added and collected. If the taxes are not paid on taxable lands and town lots, the treasurer shall proceed to sell them. If the taxes on the personal property remain unpaid after the 1st of May, he shall, before the 1st of June, issue his warrant to the sheriff of the county, to levy the amount on the goods and chattels, lands and tenements of the assessed persons, and pay the amount to the treasurer, and return warrant within sixty days from date.

Duties.

The several county treasurers shall pay to the state treasurer, the amount of state tax collected by them, and charged to their respective counties, which tax shall be credited by the state treasurer to the county so paying the same.

The state board of equalization consists of the secretary of state, treasurer and auditor of state, who assemble annually.

State Board
of equaliza-
tion.

They shall make an abstract from the returns of the county clerk of each county of the total amount of the real estate in each county, the aggregate value of the same, and average value per acre of the same; also the amount of personal property in each county; also the value of all the real estate lying in the cities or villages in each county, the number of lots and average value per lot.

Duties.

The said board shall ascertain whether the valuation of real estate in each county bears a just relation or proportion to the valuation of all the counties of the state; and on such examination, they may increase or diminish the aggregate valuation of real estate in any county, so much per centum as in their opinion may be necessary to produce a just relation between all the valuations of real estate in the state; but in no instance shall they reduce the aggregate valuation of all the counties below the aggregate valuation as returned by the clerks of the several counties.

Duty of
board.

They shall apportion the state tax among the several counties in proportion to the valuation of the taxable property therein for the year, as equalized by said board.

Shall apportion
amount
of state tax.

Certificates
by secretary
of state.

The secretary of state shall, immediately after such appointments, make out two certificates of the several amounts ascertained to be assessed upon the taxable property of each county for state purposes, and attest them; one he shall deliver to the state treasurer, and the other to the county clerks of the several counties, and the state treasurer shall charge the amount of state taxes in each certificate to the proper county.

Assess-
ments to be
made but
once in
three years.

In the year of 1862, the real property within the State of Kansas, with all the improvements thereon, shall be assessed in accordance with the above provisions; and no further assessment shall be made until 1865, and only once in three years thereafter. But the county assessor shall add to the assessment roll of each year, all lands in their respective counties entered prior to March 1st of each year, at the United States land office for the district in which this county may lie, and such land shall be assessed by him to correspond, as nearly as possible with similar land in the county, and be taxed the same rates.

Entries at
U. S. land
office to be
added to
assessment
roll.

KENTUCKY.

Tax officers.

Assessor of Tax.
Auditor of Public Accounts.
Board of Supervisors of Tax for each County.
County Court.
Clerk of Circuit Court.
Clerk of County Court.
Sheriff, *ex officio*, Collector.

Assessor's
oath and
bond.

The assessor and his assistant shall give bond and take oath for the faithful discharge of their duties.

Estate
valued as of
10th Janu-
ary preced-
ing.

All estate taxed according to its value, shall be valued in gold and silver, as of the 10th of January preceding, and the person owning or possessing the same on that day, shall list it with the assessor and be bound for the tax, notwithstanding he may have sold or parted with the same.

List.

Persons listing their estate with the assessor shall state separately, the tracts of land and number of acres; the value and where situated; number and value of town lots; number of slaves, horses, mules and jennies, and value; cattle and value over fifty dollars, and all other taxable estate with value, on the 10th of January preceding.

Assessors'
duties.

The several assessors, after taking the list of all property required to be specifically listed, shall require each person, on oath, to fix the amount, he or she is worth from all other sources on the day to which such list relates (*viz.*, the 10th of January preceding) after taking out his or her indebted-

ness from the amount he or she is worth exclusive of property in lands, slaves, or other property not within this state, but taxable where it is situated; and the assessors shall take from the amount so listed one hundred dollars, and list the balance for taxation, provided that the growing crop on land listed for taxation, articles manufactured in the family for family use, all the poultry raised for family use, and the provisions on hand for same use, shall be exempt from taxation.

Indebtedness excluded from amount person is worth, exclusive of property, &c.

Exemptions.

The above indebtedness shall be a just one and not to lessen the amount of his taxable property, and the assessor shall swear the person to the above facts, and if he refuses oath, no deduction of indebtedness shall be made.

Oath to be made.

Merchants and grocers shall list the goods and groceries on hand, on the 10th of April in each year. They shall state, on oath, the full value thereof, exclusive of the articles manufactured in families within this state. The assessor shall call on all merchants and grocers within his county or district, for their list of taxable property, between the 10th of April and the 1st of May in each year.

How merchants and grocers to list.

Assessor to call for list.

Goods imported after the 10th of April, if sold before the 10th of April in the succeeding year, are not subject to be taxed.

The owners of bank stock taxed in this state, are not required to list it for taxation. The tax is to be paid by the corporation.

Owners of bank stock not required to list it.

The assessor shall, from his own knowledge, and from the statements of the person listing property for taxation and other evidence, fix a full and fair value upon all the estate listed with him for taxation which is taxed according to its value, and enter the same with the value thereof, in the tax book, giving also the aggregate value.

Assessor enters property in tax book.

The assessors and assistants shall give in a list of their own property to the clerk, who shall administer the necessary oaths and enter list with value in the tax book attested by the clerk. If they fail to list, the clerk shall himself list said property and enter it on the tax book and report the delinquent.

Assessor's own property.

Every eighth year the assessor shall return with his tax book, the number of qualified voters resident in his county.

Voters.

If any person fail or refuse to list his taxable property when required by the assessor or assistant, or give in a false or fraudulent list, or refuse to give the amount he is worth, he shall be fined not exceeding one hundred dollars and costs, and pay three times the amount of the tax on his estate, and the assessor shall return with his tax book, all said delinquents.

Penalty for refusal to list; or for fraudulent list.

Failure to
list by not
being called
upon.

Any person who has failed to give in his list, because he has not been called upon by the assessor, may, after the latter has returned his tax book to the county clerk, list his property with said clerk at any time before the 1st of September.

The county court may excuse delinquent when not willfully in default in not listing, and the clerk shall list his property.

Board of
supervisors
of tax.

The board of supervisors of tax for each county is composed of three tax-payers, citizens of the county, appointed by the judges of the county courts. They convene annually in May, at the clerk's office.

Proceed-
ings.

They examine the tax book of each year, correct errors of the assessor, and if the listed estate has, in their opinion, been incorrectly valued, they shall fix the proper value.

The assessor and assistants shall attend the sessions and give evidence and information regarding the business before the board which has power also to call witnesses for same purpose before it.

Proceed-
ings of
board on
raising
value on
any prop-
erty assessed.

Before the board shall raise the value on any property assessed, they shall make out a list of the names of all the persons whose property, or any part of it, in their opinion, has been assessed too low, as appears in the assessor's books, and furnish a copy of the proposed change of the list so made out to the sheriff, or any constable, or other person they may depute, to serve a notice on each person or his representative, which notice shall contain the proposed change; whose name may be furnished to appear before them at their county seat on the most convenient day to which they shall have adjourned, to show cause, if any, why the increased valuation shall not be made.

When per-
sons cannot
be found.

A reasonable time shall be allowed for the serving of notice; and if the persons to be summoned or their representatives cannot be found, then the board may proceed to consider their case from the best evidence before them.

Valuation
corrected.

Any person aggrieved by the valuation of his or her taxable property by an assessor or board of supervisors, shall have the right to apply to the county court where he or she may reside, to have the list or valuation corrected; and if the court shall be satisfied that any injustice has been done, it shall correct such valuation or listing.

The board may receive the tax list of any person omitted by the assessor, and enter the same in the tax book. They shall keep a record of their proceedings and correct the tax book thereby.

County
court's pro-
ceedings.

The board shall report to the county court the names of taxable persons omitted by the assessor, by which report

the court shall be governed in their report of the delinquency of the assessor, and the court shall also ascertain the amount of taxable property of all such persons, certify same to the auditor, and furnish the sheriff (*ex officio*, collector) with a copy of such additional lists.

If the assessor shall not return his tax book by the first of May, the clerk of said court may receive it from him when returned and proceed with the required duties; and shall notify the board of supervisors, who shall convene and perform their duties. For his default the assessor shall be fined one hundred dollars.

Non-return
of tax book,
proceedings
on.

The clerk of the county court shall after approval of tax book make two copies, one for the sheriff and the other for the auditor of the state.

Copies of
tax book.

A person improperly taxed may make proof to the court of the county in which assessment was made, and the court may correct the same.

Improper
tax.

Clerks of circuit courts and of county courts shall exhibit to their respective courts a written statement of all taxes and other public moneys received by them for twelve months next preceding, verified on oath and recorded; the original, certified with the order of court, shall be transmitted by them to the auditor of state. The amount, after deducting commissions, &c., they shall pay into the public treasury.

Statement
of taxes.

The clerk of county court shall furnish to clerk of circuit court, to be laid before the grand jury at each term, a list of all to whom he or the county court has granted licenses.

Licenses.

If the tax book for the year be not returned by the assessor, the clerk of said court shall deliver to the sheriff the tax book of the previous year. By this book the sheriff and auditor shall be governed in the collection and payment of the tax into the treasury for that year.

Tax book.

The sheriff is, *ex officio*, collector of the revenue. If he fails to execute bond with surety, or to pay into the treasury within the prescribed time the whole revenue due the state, and collected by him, he shall forfeit his office.

Sheriff, *ex
officio*, col-
lector.

When a sheriff fails to give bond, the county court shall appoint a collector for that year.

The sheriff from 1st of June in each year shall collect the taxes due in his county.

The cashier of a bank or treasurer of any other institution whose stock is taxed, shall pay into the treasury the amount of tax due. If not, the cashier and sureties shall be liable for the same and twenty per cent on the amount, and the bank or corporation shall forfeit its charter.

Stock com-
panies.

Railroad, bridge and turnpike companies, in which the state is a stockholder, shall annually settle their affairs. A copy of the statement and bond of the treasurer shall be sent to the auditor of the state.

Non-resident lands. The lands of non-residents shall be listed with the auditor of public accounts, in a book for that purpose. If not so entered, they shall be forfeited to the state.

Auditor to assess value for three years. The auditor may administer an oath to the persons entering lands with him for taxation, and require from such persons a description of each tract of land and probable value, and from such statement or other evidence, assess the value without reference to validity of title; which valuation shall stand for three years, when a new estimate shall be made.

Valuation corrected. Non-residents thinking themselves aggrieved by the valuation, may apply to the county court of the county where the seat of government is, and on evidence of true value, have the valuation corrected.

Taxes of non-resident lands. If taxes of non-resident lands are not paid by the 10th of February in each year, fifty per cent is added the first year; the tax is doubled the second, and if not paid for three consecutive years, the tax the third year is one hundred per cent. The auditor shall then advertise the lands and if tax be not paid before three months, the title vests in the state, subject however within one year to redemption.

LOUISIANA.

Tax officers. Assessor for each Parish (48 Parishes in the State), except the City of New Orleans which elects four, and the portion of the Parish of Orleans on the right bank of the Mississippi, which elects one.
Auditor of Public Accounts.
Recorder of each Parish, except Parish of Orleans.
Justices of the Peace.
Sheriff in each Parish (and, *ex officio*, Collector), except in City of New Orleans and Parish of Orleans on right bank of river which elect Collectors.

Assessor. The assessor of each parish shall between April and October in each year, ascertain all the taxable persons (whether taxable for licenses or on property, or both), and property in the parish.

Duties. He is required to interrogate on oath every tax-payer as to all objects of taxation.

If owner or occupant be absent, or non-resident in parish or unknown, the property shall be assessed by the assessor on best information. He shall also assess omitted property for the whole period of omission.

The board of assessors for the city of New Orleans shall revise and fix the valuation of the property, from time to time, that may be assessed by each of the assessors composing the board, and shall make a separate assessment roll for each representative district.

The auditor of public accounts shall furnish to the assessor of each parish or assessment district, an assessment roll containing the objects of taxation, the number of acres in sugar, cotton, rice and corn, also columns for these articles designating non-resident lands separately.

Assessment roll furnished.

A statement on oath, of their real estate and capital stocks, shall be made annually, to the assessor of the parish where the corporation is liable to be taxed, by the officers or agents of stock or moneyed corporations.

Statement by corporations.

If any person refuses or fails to render his list of taxable property, the assessor shall assess on his own information.

Failure to list.

The assessors shall annually, make three sworn copies of their assessment rolls, to be delivered by the board of assessors in the city of New Orleans, to the recorder of the district in which the district assessor may be situated; and for that part of the parish of Orleans on the right bank of the Mississippi to the justice of peace of that district; and by the assessors of all the other parishes in the state to the parish recorder.

Copies of assessment roll.

Public notice shall be given of the lodgment of the rolls by the assessors so that any aggrieved person may appeal in writing, stating the corrections desired.

On this appeal, the recorder, justice or parish recorder shall correct all errors; but he shall not reduce amount of any assessment without notice to the assessor of his parish, and the assessor shall examine such claim for reduction and confer with the recorder or justice as to its correctness; all omissions or errors in the additions may also be corrected.

Appeal.

The recorder, justice or parish recorder shall in each of the copies of the assessment roll set in one additional column the state taxes, and in another those for parish purposes.

State and parish taxes.

They shall retain one of the copies among the records of their offices, and shall forward one to the auditor of public accounts and deliver one to the tax collectors of the parish of Orleans, and of the other parishes, with a warrant under their hands and seals, commanding the collectors to collect from the persons named therein, the sums assessed to them respectively.

Collector.

The amount of rolls thus delivered shall be charged against the collector which he shall be presumed to have

Abstract of United

States and
state lands.

collected at the period required by law, to make his final settlement with the state treasurer.

* The recorders of each parish shall procure from the United States and state land offices, an abstract of all lands in their respective parishes which have been disposed of, with name and date, and to whom and when sold.

Such abstract, or descriptive list shall be filed in the recorder's office to enable the assessors to make a full and correct return of all lands held or claimed by non-residents.

MAINE.

Tax offi-
cers.

Assessors, three or more for each Town.
State Treasurer.
County Treasurer.
Town Treasurer.
County Commissioners.
Collector.
Sheriff.
Constable.

Warrant to
assess.

When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants to the municipal officers of each town or other place in this state, requiring them to assess on the polls and estates of each, its proportion of state tax; and the amount of such proportion shall be stated in the warrant.

The treasurer in his warrant shall require said officers to make a fair list of their assessments.

Assessors.

The assessors of towns, plantations, school districts, parishes and religious societies shall not be responsible for the assessment of any tax which they are required to assess, but the liability shall rest solely with the corporations for whose benefit the tax was assessed, and the assessors shall be responsible only for their own faithfulness and integrity.

Taxes on
lands in
places not
incorpora-
ted.

Lands not exempt, and not liable to be assessed in any town, may be taxed by the legislature for a just proportion of state and county taxes.

Lists of
taxes certi-
fied and
transmitted
by county
treasurer to
state trea-
surer.

Such lands may be assessed by the county commissioners according to the last state valuation, for a due proportion of county taxes. Lists of such taxes, including those made on account of highways, shall be forthwith certified and transmitted by the county treasurer to the treasurer of state. The treasurer of state shall, in his books, give credit to the county treasurer for the amount of each such assessment; and when paid to him shall certify to the

county treasurer the amount of tax and interest so paid, annually, on the first Mouday in January.

The treasurer of state shall publish the lists of state and county taxes, and the lands shall be held to the state for the payment of such taxes, with interest at the rate of twenty per cent at the expiration of one year from date of assessment. If in two years the taxes are not paid, the lands are forfeited, and shall be sold by the treasurer of state, at public auction, in September, annually. The owner may pay the tax before sale or redeem within one year from the purchaser.

Treasurer to publish list of state and county taxes.

The treasurer of state shall send warrants to the sheriffs, who shall transmit them to the assessors of the towns for assessments on towns of state tax.

State tax.

The county commissioners shall make annual estimates for county purposes, which shall be recorded by their clerk, and an attested copy sent to the secretary of state annually, to be laid before the legislature.

Assessment in incorporated places. County estimates.

The said commissioners shall apportion upon the towns the county tax, and issue warrants to the assessors, requiring them forthwith to assess the amount and commit the assessment to the constable or collector for collection.

Assessment warrants.

Before making any assessment, the assessors shall give public notice to the inhabitants of the town, to bring in sworn lists of their polls and taxable property, real and personal.

Notice to list.

If no lists are brought, no abatement of taxes can be applied for to the county commissioners by any person.

The assessors may require such lists to be on oath, and they shall then be taken as true, unless the person making them shall refuse to answer all proper inquiries in relation to the nature and situation of his property, and if required, make written oath to the same before a majority of the assessors.

Lists to be made on oath.

The assessors for the time being, on application, within two years from the assessment, may make a reasonable abatement.

Abatement.

If they refuse such abatement, the applicant may appeal to the county commissioners, and if appeal be just they shall relieve him.

Appeal.

The assessors shall assess upon the polls and estates in their town, all town taxes and their due proportion of any state or county tax; make perfect lists thereof and commit the same to the constable or collector of their town, if any, otherwise to the sheriff or deputy, with a warrant under their hands.

Assessors' duties.

Assessment record.

They shall make a record of their assessment and invoice, and valuation from which it was made, and before the taxes are committed for collection, they shall deposit it or a copy in the assessor's office, if any; otherwise with the town clerk, there to remain.

Certificate of tax.

When they have assessed any county tax and committed it to the proper officer for collection, they shall return to the county treasurer a certificate thereof, with the name of such officer. In the case of a state tax they shall return a like certificate to the state treasurer; and if not done and any part of the tax remains unpaid for sixty days after the time fixed for payment, the said treasurer shall issue his warrant to the sheriff or deputy to collect the sum unpaid of the inhabitants of the town or place.

When selectmen assessors.

If no assessors are chosen by the towns, or not a sufficient number accept the office, the selectmen shall be the assessors. When neither assessors nor selectmen accept, the county commissioners may appoint three or more suitable persons in the county, to be assessors.

When sheriff assessor.

If the inhabitants of a town, of which a state tax is required, neglect for five months after state treasurer's warrant for assessing it, to choose assessors, said treasurer shall issue his warrant to the sheriff, who shall levy the said tax.

So of a county tax, or neglect aforesaid, the county treasurer shall empower the sheriff to levy.

Neglect of assessors.

If the inhabitants of a town of whom a state or county tax is required, choose assessors who neglect to assess or re-assess on failure of a collector and certify to it, and the estates of such assessors are insufficient to pay such taxes, the treasurer of the state or county (as the case may be) shall issue his warrant to the sheriff who shall levy by distress and sale such deficiency on the real and personal estate of such inhabitants.

Farm stock taxed where dwelling-house is located.

When any town line so divides any farm that the dwelling-house on said farm is in one town and the barns and out-buildings, or any part of them are in another town, all mules, horses, neat stock, sheep or swine kept on such farm for the use and benefit of the same, shall be taxed in the town where the dwelling house is located.

Plantations.

Plantations taxed are vested with the powers of towns in choosing clerks, assessors and collectors of taxes.

When a tax is laid on a place not incorporated, the county commissioners may cause it to be organized as a plantation. The assessors shall take a list of the ratable polls and a valuation of the estates of the inhabitants of the plantation. The plantations are empowered to choose constables and collectors.

Collectors may be chosen by the towns, if not, the constables shall collect the taxes. Collectors.

The town shall pay the sums due from its collector, if he fails to pay, and for this purpose shall be re-assessed.

The county commissioners of the several counties containing unincorporated townships, shall, in March every five years, determine from the United States census, when it shall have been taken the preceding year, and by actual enumeration when such census has not been so taken, what townships have not less than two hundred and fifty inhabitants, and thereupon a description and designation thereof shall be made, and returned to the secretary of state to be by him recorded. County commissioners to determine every five years what townships have not less than 250 inhabitants.
Return to secretary of state.

Immediately after making the returns required, said county commissioners shall cause such plantations to be organized (by those qualified to vote for governor choosing the officers of such plantation,) and thereupon all the general laws of this state, applicable to organized plantations, shall be in force and apply to the plantation to which this act relates. Townships to be organized as plantations.

The assessor, who shall be first chosen in such plantations shall immediately take an inventory of the polls, and valuation of the property therein, as inventories and valuations are taken in towns, and return them on or before the 15th of May following their election, to the county commissioners of their county, who shall have power to examine and correct the same in such a manner or shall make said valuation conform to the last state valuation, and return a copy of such corrected valuation to the state treasurer, and thereupon their ratable proportion, according to such valuation, of all state and county taxes, shall be assessed on such plantations in the same manner as on towns. Assessors to take valuation and return to county commissioners;

to be examined and corrected and returned to state treasurer.

The assessors of all incorporated towns, not included in the last state valuation, and of all towns which may hereafter be incorporated, are required to return to the county commissioners of their county, the original valuation first taken in their respective towns, said valuation in all towns incorporated prior to the passage of this act, to be returned on or before the 15th of May, 1862, and in all towns hereafter incorporated, said valuation to be returned on or before the 15th of May next following their incorporation, said valuation to be examined, corrected, and a copy thereof returned to the state treasurer and to become the basis of state and county taxes in the same manner as the valuations of plantations, as above provided. Assessors of new towns not included.

Time fixed for return.

If the assessors of any town or plantation neglect to make and return such valuation within the time specified, Valuation to be examined, corrected and returned to state treasurer.
Proceedings on

neglect.
Assessors
to be ap-
pointed.

the county commissioners shall appoint three suitable persons of the county to be assessors therein, who shall be sworn and make and return the inventory and valuation required, within the time fixed by said commissioners; and such valuation shall be examined corrected and a copy thereof returned to the state treasurer, and become the basis of the assessment of state and county taxes in the same manner as if the valuation had been taken by assessors chosen by said town or plantation.

MARYLAND.

Tax officers.

The Governor.
Collectors, *ex officio*, Assessors.
Appeal Tax Court.
County Commissioners.
Register, City of Baltimore.

Collectors.

Collectors of taxes for every county (and one for the city of Baltimore), are appointed annually by the county commissioners.

Duties.

Every collector and deputy shall annually inform himself of all taxable property in his county, district or city, omitted in the assessment and all since, and value the same and return to the county commissioners or appeal tax court of Baltimore city, a written certificate of the particulars and value thereof, and names of all whose property he shall value. Collectors for these purposes are vested with powers of assessors, and their valuation is subject to revision by county commissioners or appeal tax court.

Lists of alienations of property.

Clerks of circuit courts of counties shall each transmit annually to county commissioners of his county, a list of all alienations of property, mortgages, judgments and decrees recorded in his office, so that the commissioners shall assess the parties to whom the property is conveyed or money is due.

Representative property.

Registers of wills shall annually return the property in the hands of each executor, administrator or guardian, also for assessment to said commissioners or appeal tax court.

Certificates.

The commissioner of the land office shall annually transmit to said commissioners, a list of all certificates which have been ready for patents, to be laid before the appeal tax court.

Appeal tax court.

The appeal tax court is composed of, at least three persons, appointed annually by the mayor and city council of Baltimore.

The court shall be sworn and hear appeals, make trans-

fers and correct accounts of assessable property charged to tax-payers.

The county commissioners in the several counties, and mayor and city council of Baltimore, shall annually impose a state tax of ten cents on every one hundred dollars' worth of assessable property within their jurisdictions according to the valuation. State tax.

The said commissioners and appeal tax court shall direct their clerk to record in fit books an account of all property of every sort in their county or city, with valuation and list of owners, which any person can inspect. Property books.

The said clerk shall transmit to the comptroller annually, a return of the assessments of property in each county and the city of Baltimore, and the amount placed in the hands of each collector of such county or city. Returns.

If the commissioners and mayor and council of Baltimore shall fail to impose the tax, the clerk of the commissioners or register of the city shall give notice to the governor, who shall appoint a tax board of three persons from any part of the state, who shall forthwith levy said tax and place it in the hands of the collector of tax for such city or county. Tax board, when appointed

The clerk of the county commissioners or of the appeal tax court, or the register of Baltimore shall lay before said boards the returns of the assessors with the corrections. Corrected returns.

If no collectors shall be appointed as before specified (viz., by the county commissioners, or mayor and city council of Baltimore), the governor shall appoint them from any part of the state. Collectors.

The clerk of the county commissioners in each county, and of the appeal tax court in Baltimore, shall keep an account of the assessment or rate of taxes on the taxable property of his county or city, and how such assessment is disposed of, in a book for the purpose, and said clerk shall, within ten days after such assessment, deliver a copy to the collector of his county or city. Assessment books.

Every collector receiving such copy shall then proceed to collect such taxes. Collectiona.

The county commissioners, and mayor and city council of Baltimore, shall levy upon their counties and said city after the collectors have been appointed, such commission not exceeding ten per cent on the amount, to be placed in the hands of the collectors for collection, as will insure a speedy collection of the taxes. Commis- sion of 10 per cent.

The officers of banks and other incorporated companies chartered by this state shall, semi-annually, pay to the treasurer, the state tax on the capital stock of said banks. Corpora- tion tax.

Where they have no capital stock so called the property and assets of whatever nature, shall be assessed.

Savings banks, &c.

Savings banks also shall pay said tax on their certificates of deposit; also incorporated companies issuing bonds, certificates or other evidences of debt with interest, for any loan contracted, shall pay tax on the aggregate amount of the same.

Holders of stock loans of Baltimore.

The holders of the stock loans of the city of Baltimore shall be listed annually by the register to the appeal tax court, showing the several amounts held by each stockholder. Said court shall each year correct the list by striking out all holders exempt from taxation on said stock, and shall deliver one copy to the register and one to the comptroller.

Register to pay tax to treasurer.

The register shall pay the tax contained in his list to the treasurer out of the funds in his hands for payment of the interest annually due on the 1st of July.

When register fails to list.

If the register fails to list said holders, the appeal tax court shall ascertain the amount of said stock loans, and deliver one copy of a certified statement of said loans and assessed value thereof, to the register, and one to the state treasurer, and said register shall pay said tax from the interest aforesaid.

Tax on public debt.

There shall be levied a tax of one-tenth of one per cent on the public debt of this state owned or held by any resident or non-resident assessed at the following valuations: So much as bears an interest of six per cent shall be assessed at par; of five per cent at eighty-five dollars on the one hundred dollars; of four and a half per cent at eighty dollars on the one hundred dollars; of three per cent, at sixty-four dollars on the one hundred dollars; which assessment shall be made by the treasurer, and the tax collected, retaining it out of the interest falling due on the 1st of July in each year on the said portion of the public debt.

MASSACHUSETTS.

Tax officers.

Three or more Assessors in each Town, and Assistants, if necessary. County Commissioners. Collectors.

Assessment warrants.

The state treasurer shall send his warrants for assessing the state tax to sheriffs of the counties, who shall transmit them to the assessors to whom they are directed.

Assessors.

They shall proceed to assess the taxes for state, county, city, town and school districts.

If the assessors fail in their duties, the commissioners in the respective counties shall appoint other persons to perform said duties.

If within five months from the receipt of the treasurer's warrant or certificate from the said commissioners requiring the assessment of a tax, the same is not assessed and certified, the amount of the tax may be recovered of the city or town where the neglect occurs, by treasurer of state or county.

When tax is not assessed and certified.

Keepers of taverns, boarding houses, and masters and mistresses, shall on penalty of twenty dollars for each offense, on application of the assessor in the place where their house is situated, give information of the names of all persons residing therein and liable for taxes.

Information of taxable person.

Before assessment, the assessor shall publicly notify the inhabitants of their respective places, at any of their meetings, or by posting, to bring in within a time specified, sworn lists of all their polls and estates, both real and personal, not exempt from taxation.

Notice to list.

The assessors of each place shall, at the time appointed, make a fair cash valuation of all the taxable estate therein.

Valuation.

They shall receive as true the list brought in by each person, unless on being required by the assessors he refuses to answer, on oath, all necessary inquiries as to the nature and amount of his property.

Refusal to answer.

The assessors shall ascertain the particulars of the estate, real and personal, owned or held by any person who has not brought in such list, and make an estimate of its value on the best information; which shall be entered in the valuation, and be conclusive on the persons who have not brought in their lists, unless excuse is rendered.

Assessors, when to ascertain property.

The assessors shall assess upon the polls, as nearly as may be, one-sixth part of the whole sum to be raised; but the whole poll tax assessed in one year upon an individual for town, county and state purposes (except highway taxes separately assessed), shall not exceed one dollar and fifty cents; and the residue of such whole sum shall be apportioned on property.

Assessing poll tax.

They may add to the amount of a tax to be assessed, such sum not exceeding five per cent thereof, as any fractional divisions of the amount may render convenient in the apportionment.

Adding 5 per cent.

They shall make a list of the valuation and assessment thereon, and before the taxes assessed are committed for collection, shall deposit the same (or an attested copy) in their office, or with their chairman for public inspection.

List for inspection.

Contents of list.

The list shall set forth in detail the names of the residents assessed, the number of polls, the poll tax, the descriptions of and taxes assessed on the real and personal property, and sum total of each person's tax; and separately, the names of non-resident owners; their abodes, if found, descriptions and values of their estates, and the tax thereon.

To secure uniform description and appraisal for taxation.

In order to secure a uniform description and appraisal of estates for purposes of taxation, the secretary of the commonwealth shall furnish to each of the cities and towns, on or before the 1st of May in each year, blank books for the use of the assessors of said cities and towns in the assessment of taxes, which shall contain blank columns for a valuation list and blank tables for aggregates.

Assessment books.

The said assessors shall enter in said books the valuation and assessment of the polls and estate of the inhabitants assessed; they shall fill up the table of aggregates, by an enumeration of the necessary items included in the lists of valuation and assessments, and shall, on or before the 1st of October in each of the first four years of each decade, deposit in the office of the secretary of the commonwealth an attested copy of the same, containing,

1st. The total number of polls; 2d. The total tax on polls; 3d. Total tax on personal estate; 4th. Total tax on real estate; 5th. Total tax for state, county and town purposes, including highway tax; 6th. Rate per cent of total tax; 7th. Total valuation of the city or town; 8th. Total number of dwelling houses assessed; 9th. Total number of horses assessed; 10th. Total number of cows assessed; 11th. Total number of sheep assessed; 12th. The total number acres of land assessed in the city or town.

The assessors shall make similar returns in the first four years of the last half of each decade, and in every fifth and tenth year of each decade, they shall deposit in the office of the secretary of the commonwealth, on or before the 1st of October, a certified copy, under oath, of the assessors' books of those years, and said books thus deposited shall contain an aggregate sheet properly filled in accordance with the provisions of this act, and certified by the assessors; and in every fifth and tenth year of each decade, the secretary shall furnish duplicate copies of blank books to the cities and towns for the foregoing purposes.

Certificates and explanatory notes.

The secretary of the commonwealth shall furnish, bound in the books, a copy of this act, and the required certificates to be signed by the assessors, together with such explanatory notes as may be expedient, for the purpose of securing uniformity of returns under the several headings; and he shall compile and cause to be printed annually for the use

of the legislature the aggregate returns from the cities and towns of the commonwealth arranged by counties so as to exhibit the total valuation of the towns, cities, counties and state.

Aggregate
returns.

The assessors of the several cities and towns shall, on or before the 1st of September in every third year, return to the secretary of the commonwealth, the number and names of the several industrial corporations, and the number and names of the banks and insurance companies established in their respective cities and towns, with the amount of capital stock owned by each, reckoned at the par value thereof, the number of shares issued, and the amount for which the real estate and machinery of manufacturing corporations are taxed in such cities and towns. Also, the number and names of savings banks in such cities and towns, and the whole amount of deposits in each. Also, the number of shares in industrial corporations, railroads, banks, insurance companies and steamship companies, specifying the number of shares in each company, which are taxed in such cities and towns, and the value of such shares as they stand upon the assessors' books. Also, the amount of deposits in any savings bank, specifying the name thereof, taxed in their respective cities and towns.

Assessors
to make
returns to
secretary.

The assessors of each city and town shall, at the same time, return to the secretary the name of any other association or corporation organized for loaning money, and established in their respective cities and towns, with the amount of their capital stock and deposits, if known, and the amount for which they are taxed for every third year.

The secretary of the commonwealth shall transmit to the several cities and towns, blank forms for the above returns. He shall also make a digest of the returns of the assessors made to him in conformity with these provisions, for the use of the legislature, and cause the same to be printed on or before the 1st of January in every third year, and in addition to the number provided for the legislature shall cause one copy of the same to be sent to the clerk of each city and town in this commonwealth.

Blank
forms.

Secretary
to make a
digest of
returns of
assessors.

If any agent or assessor willfully refuses or neglects to perform any duty required in the above provisions, he shall forfeit a sum not exceeding three hundred dollars.

Penalty.

The assessors shall within a reasonable time commit said tax list with their warrant to the collector, or if no collector is chosen, to a constable, and if there is no constable, to the sheriff or his deputy for collection.

Every collector of taxes, constable, sheriff or deputy sheriff, receiving a tax list and warrant from the assessors,

Collectors.

shall proceed to collect the taxes therein mentioned, according to the warrant.

Collector
failing to
collect.

If the collector fails to collect a tax, without his own default, and if there is a deficiency of the amount due on a state or county tax, such deficiency shall be supplied by him from the proceeds of the collection of city or town taxes, if any are in his hands; and if he have none, by the city or town treasurer on the written requisition of the collector.

MICHIGAN.

Tax officers.

State Board of Equalization.
County Board of Equalization.
Auditor General.
Township Board.
Supervisor of each Township, *ex officio*, Assessor.
Two Township Assessors, in addition to the one Supervisor, if the electors of the town so determine.
Township Clerk.
Township Treasurer, *ex officio*, Collector.

Statement
of taxable
property.

Every person of full age and sound mind, and every firm, body politic or corporate shall, when called upon by the supervisor (*ex officio*, assessor) of the township where he or she resides, forthwith make a statement in writing to him, containing a correct description of all the real and personal property not exempt and not subject by the laws of the state to a specific tax, of which he or she is the owner or holder; and also all money and credits. The details of the statement must show the particular description of land in tracts, acres, &c.; all cattle, horses, sheep, hogs, over six months old; all wagons and carriages, gold and silver watches; the quantities of all farm produce held by producer; all merchandise not included in the last above; every musical instrument of the value of twenty-five dollars and upwards; all moneys and credits; all other personal property owned by person; the amount of money on which he pays interest; and the amount of all other *bona fide* indebtedness, provided, he desires the same deducted from his moneys and credits.

Contents.

Supervi-
sors.

Each supervisor shall call upon every taxable person in his township, at his residence, and furnish him with blank forms for the preceding statement, which such person must forthwith render, and the supervisor immediately thereafter shall proceed to examine the property and estimate and set down its true value.

Refusal to
render
statement.

If any person refuses to render statement, the supervisor shall ascertain the property and value for himself; and

shall assess to such person any amount of personal property he deems just, subject to reduction on review, upon oath, of the party in interest or agent.

The supervisors shall meet in May, to review their assessments; and, on request of any person considering himself aggrieved, on sufficient cause, the supervisors may alter the same, as to the valuation thereof.

Correction
of valua-
tion.

The assessment roll shall contain the names of the taxable persons; a description of the real estate, number of acres, the value of each tract, and aggregate value of the personal taxable estate, as appears from the statements in possession of the supervisor.

Assessment
roll.

All non-resident lands shall be entered separately on the assessment roll.

The clerk of each township shall render to the supervisor of his township a statement of money to be raised for township purposes. The board of supervisors shall equalize the valuation of the township assessment rolls and make alterations in the description of any lands.

Town tax.

The said board at the time of equalizing as above, shall enter on their records the aggregate valuations of the taxable real and personal property of each township in their county; from which record, the clerk of the board shall in each year, when the state board of equalization shall meet, transmit to the auditor general a statement of the aggregate valuation of the taxable, real and personal property of the county, including the aggregate valuation of property in each township.

Board of
supervi-
sors.

The auditor general shall apportion the state tax among the several counties, in proportion to the valuation of taxable property therein, and transmit to the board of supervisors the county apportionment, and charge it to the respective counties.

State tax.

The board shall determine the tax for county purposes, and apportion it, and also the amount of state tax among the townships of the county, in proportion to the valuation of the taxable property therein for the year, as equalized by the board.

The clerk of the board shall on the apportionment, make out two certificates of the amount apportioned to be assessed on the property of each township, for state and county purposes; one he shall deliver to the county treasurer, and the other to the supervisor of the township, and the county treasurer shall charge the amount specified in each certificate to the proper township.

Certificates
of township
assess-
ments.

The supervisor of each township shall proceed to assess

Assess-
ments.

taxes for the amount specified in such certificate, with the tax to be raised by his township.

Township
treasurer.

The township supervisor shall notify the township treasurer of the state and county tax apportioned to his township, and the treasurer shall give the county treasurer a bond for the performance of his duties, for which a receipt shall be given which the township treasurer shall give to the supervisor, who shall then deliver to said treasurer the corrected township assessment roll, with the year's taxes annexed to each valuation, with a warrant to such treasurer to collect the taxes therein.

Collection.

Every township treasurer, on receiving the tax list and warrant, shall proceed to collect the aforesaid taxes.

When tax
roll and
warrant to
be delivered
to the
sheriff.

If the township treasurer neglects or refuses to file his bond, and the township board (viz., the supervisor, two justices of the peace and township clerk,) fail to appoint a treasurer (as they should do if the township treasurer fails in his duty) the supervisor shall deliver the tax roll and warrant to the sheriff of the county, who shall give bond and collect the taxes in like manner as the defaulting treasurer.

Delinquent
lands.

The county treasurer shall enter in his office the statement of the township treasurer of the lands delinquent for taxes and make a transcript thereof and forward it to the auditor general.

Appeal to
commissioner.

Any person having an interest in lands sold by the auditor general for taxes, except under a tax title, may petition, on oath, within two years from the deed, to a circuit court commissioner of the county where land is situated, as to the taxes having been paid, or of irregularity in the assessment or other proceedings; the commissioner shall hear all parties interested and render his decision, from which either party may appeal to the circuit court of the county in which the proceedings are had, who shall also render a decision subject to be reviewed by the supreme court.

To circuit
court.

Supreme
court.

State board
of equaliza-
tion.

The state board of equalization is composed of the lieutenant governor, auditor general, secretary of state, state treasurer and commissioner of the land office.

The duty of the board is to equalize every fifth year the state assessments.

They shall examine the tabular statements of the board of supervisors; and after their equalization of the taxes, the auditor general shall send a certified transcript of their determination to the treasurer of each county, who shall publish said transcript.

Board of
supervisors.

The supervisors of each county shall, every fifth year,

equalize the assessment rolls of the townships ; and each shall make an aggregate of the real and personal property of each.

The clerk of each of said boards shall make out a tabular statement from the aggregate of the several assessment rolls, of the number of acres and value of the real and personal property in each township and ward as assessed, and also the aggregate valuation of the real estate of each roll as equalized, and transmit a certified copy thereof to the auditor general, who shall lay the same before the state board of equalization.

Tabular statement.

The assessors may divide their townships into districts for the purpose of ascertaining the taxable property and persons, and assign one district to each assessor ; but such property and persons, and the valuation of such property shall be finally determined by them or a majority jointly ; and if any assessor shall neglect his duties within his district, the other assessors shall perform them.

Assessors to divide townships into districts.

The supervisor of every township in which is assessed the interest of any purchase of university or primary school lands as personal property, shall, on or before the 1st of November in the year when the same was so assessed, transmit to the treasurer of his county a list of all such lands, containing a full description thereof, with the name of the persons to whom respectively the same was so assessed.

Duty of supervisor relative to university and primary school lands.

The several county treasurers shall return to the state land office, a statement of all university and primary school lands, upon which, from returns made to them by the township treasurers, it appears the taxes assessed have not been paid, and cannot be collected ; and the commissioners of the land office shall enter in suitable books the description of every parcel of land so returned to his office, and the taxes assessed on the same.

County treasurer to return to state land office, statement of unpaid taxes on said lands. Duty of commissioners.

The purchaser of any parcel of land so returned, or his assignee or legal representative, shall, under pain of forfeiture of interest in such lands and certificates thereof on or before the first of July next succeeding the time when such annual interest is payable, pay to the state treasurer the amount of taxes assessed upon any description of the lands so returned with interest thereon from the first day of February following the assessment of the same at the rate of fifteen per cent per annum.

Forfeiture in case of neglect to pay taxes.

Every parcel of land returned, on which the taxes, interest and charges are not paid within the required time,

Forfeiture in case of

neglect to
pay taxes.

shall be deemed to have been forfeited to the state by the purchaser or representatives; and shall be subject to sale or redemption as other forfeited university and primary school lands now are.

Supervisor
to tax prop-
erty of
mining
companies.

The supervisors of the different townships in the counties in the upper peninsula shall assess and collect the state taxes on all real and personal property of any mining corporations or associations formed under the general mining laws of this state, that are not actually carrying on and engaged in the business of mining.

Companies
to pay state
tax on ex-
cess over
640 acres.

All mining corporations organized under the general mining laws of this state, that are actually engaged in the business of mining, shall pay a state tax on all their real estate that exceeds in quantity, six hundred and forty acres of land; and to entitle any corporation to the exemption from taxation of a quantity not exceeding the above, they shall file in the county clerk's office of their respective counties, a full and complete description of said land, with a map and survey. The supervisors of the townships where the said lands lie shall assess the taxes thereon. The above does not release any corporation from any specific tax required by law.

Description
of lands to
be filed.

Supervisors
to assess.

MINNESOTA.

Tax officers

State Board of Equalization.
County Board of Equalization.
County Commissioners.
Assessors.
County Treasurer, *ex officio*, Collector.

List of
personal
property.

Every person of full age and sound mind, not a married woman, shall deliver to the assessor, when required, a sworn statement of all his personal property, exempt as well as unexempt, and the county auditor shall deduct the exempt property and levy tax on the remainder.

Contents of
list.

Such statement shall set forth the number of horses, neat cattle, mules, asses, sheep, hogs, and their values; every pleasure carriage and its value, and total value of all other property he is required to list: provided that such person shall exhibit to the assessor the animals and other personal property enumerated, the value of such property shall be omitted, as the assessor shall, in such cases, determine their value without requiring the oath of such person as to the value, and he shall only make oath to the value of the remainder of the personal property he is required to list.

Every gold and silver watch and value; every piano and value; the value of such goods and merchandise such person is required to list as a merchant; materials and articles manufactured, he lists as a manufacturer; and the value of moneys and credits required to be listed, including all balances of book accounts; the value of the moneys invested in bonds, stocks, joint stock companies or otherwise.

The assessor of each township shall leave with every person resident in his township, of full age (not a married woman or insane person), a notice to make out the above statements; and the assessor shall, at the time, receive from such person the sworn statement of his personal property, as aforesaid. The assessor shall, at the same time, deliver to each person being a resident householder from whom he shall receive such statement, a notice setting forth, in appropriate columns, the amounts of personal and real property assessed against such person, containing a notice of the time and place of meeting of the county board of equalization.

Assessor's duties.

If such person fail from any cause to furnish the statement, as aforesaid, or make oath to its truth, the assessor shall himself ascertain the property and value.

Every township assessor shall annually deliver to the auditor of his county a tabular list of the names of the taxable persons and property in his township, and also the statements of property from persons required to list.

Tabular list of township assessor to county auditor.

Every township assessor shall annually, at the time of taking a list of personal property, also take a list of all real property in his township that shall have become subject to taxation since the last previous listing, with the value thereof; and make return thereof to the auditor with the return of the personal property. He shall in all cases, from actual view and from the best sources of information, determine the true value (as near as practicable) of each separate tract of real property in his district.

List of real property.

Each assessor shall make, every second year, to the auditor of his county, a tabular return of the amount, description and value of real property subject to be listed for taxation in his district.

Assessor's return.

The assessors shall, at the time of making the assessment of taxable real property, enter in a separate list pertinent descriptions of all burying grounds, public school houses, houses of public worship and institutions of

List of exempt property.

public charity, and public buildings and property used for public purposes, with the grounds on which said house, institution or public building is situated, and which are exempt from taxation, and he shall value said property at its true value in money designating it in its details.

Biennial
assessment
roll.

The county auditors of each county shall, every second year, deliver to each assessor in his county an assessment roll compiled from the books in his office, containing descriptions of the real property in each assessor's township, with the name of the owner, and number of acres contained therein, and also a map of each township and town in such district, and the necessary plat books.

Annual
statement
of county
auditor.

The county auditor shall report annually to the state auditor, a statement of the aggregate value of the taxable property in his county, and total amount of taxes for all purposes assessed thereon for that year; also, annually, a complete abstract of the duplicate of his county; also, an abstract of the number and value of each of the enumerated articles, the value of merchants' and manufacturers' stock and of all other articles of personal property as returned by the township assessors, or as fixed by the county board of equalization.

County
board of
equaliza-
tion.

The county board of equalization is composed of the county auditor and county commissioners, or a majority of them. They shall meet annually, when they shall hear complaints, and equalize the valuation of the real estate and personal property of such county.

Biennial
statement
of county
auditor.

Each county auditor shall, every second year, transmit to the auditor of state, an abstract of the descriptions and values of the real estate of each township in his county.

State board
of equaliza-
tion.

The state board of equalization shall be composed of the governor, secretary of state, state auditor, state treasurer and attorney general. The board shall meet every two years, and equalize the value of real property among the several counties in the state to its true value in money; but they shall not reduce the aggregate value of all the property in state as returned to the county auditor more than one per centum on the whole valuation. When equalization is completed, the state auditor shall send a statement to the auditor of the county, who shall proceed to add to or deduct from each tract or lot of real property in his county, the required per centum on the

Duties.

valuation thereof as it stands, after the same shall have been equalized by the county board of equalization.

The state auditor shall annually give notice to each county auditor, of the rates per centum required by the state legislature to be levied for state, school, and other prescribed purposes, which rates shall be levied by the county auditor on the taxable property of each county on the duplicate.

Rates
levied for
state and
other taxes.

Each county auditor shall make out in a book prepared as the state auditor shall prescribe, a complete list of all the taxable property, real and personal, in his county, and value thereof, as equalized. After receiving from the authorities, statements of the rates or amount of the taxes to be levied for the various purposes of law for the current year, he shall forthwith proceed to determine the sums to be levied on each tract or lot of real property (adding any omitted taxes of the previous year), and on the amount of personal property listed in his county.

County
auditor's
list.

Determina-
tion of sums
to be levied.

The county commissioners shall annually determine the amount to be raised for county purposes.

Amount for
county
purposes.
Township
purposes.

The town and city clerks shall annually transmit to the county auditor, the amount to be raised in such township or city for that year.

The state taxes are a lien on all property subject to such taxes, on the 1st of August, annually.

Lien.

The delinquent list for taxes shall be recorded by the county auditor, an abstract of which list is to be sent to his office with the settlement sheet of the county treasurer, and no taxes returned delinquent shall be paid into the state treasury, except by the county treasurer.

Delinquent
taxes.

The president and cashier of any bank incorporated in this state shall make, annually, a written statement of the property to the state auditor, who shall assess the taxes upon it, and draw annually upon said bank, in favor of the state treasurer, for the amount so assessed, which shall be paid by the said officers or a mandamus shall issue.

Statement
of banks.

All bankers (dealing in coin, shaving notes, &c.), brokers and stock-jobbers shall make their statement of property to the county auditor, who shall enter the same for taxation upon the duplicate of the proper county. If the statement is not made, the county auditor shall enter on the duplicate for taxation, as the amount of capital, fifty per cent in addition to the amount of capital stock which stock he shall ascertain by competent evidence.

Statement
of bankers,
brokers,
&c.

County
treasurer's
duties as
collector.

The county treasurer shall, immediately after receiving from the auditor of his county a duplicate of the taxes assessed upon the property of such county, give public notice (specifying in it the state, county and town taxes), of the time and place where he or the deputy will receive such taxes. He shall attend at the day and thereafter at his office at the seat of justice, unless the county commissioners shall order his attendance another day, not at his office as aforesaid, for convenience of taxpayers.

The county treasurer shall have the same power to collect all taxes in his county, heretofore vested in the sheriffs, register of deeds, collectors and town or city treasurers.

MISSISSIPPI.

Tax officers. Board of Police.
Auditor of Public Accounts.
Assessor of Taxes for each County.
Sheriff of each County, *ex officio*, Collector.

Assessor. An assessor of taxes for each county shall be biennially elected.

Assessment roll. Each shall prepare an assessment roll of the names of all the taxable inhabitants of the county and each item of taxable personal property.

List. The assessor shall call on every taxable inhabitant of the county for a list of his taxable property, and such inhabitant shall deliver to said assessor such list, sworn to, with the value of each article, specifying how and by what right he holds such property.

Under-valuations. The assessor shall report on oath to the board of police, at the first meeting after completing his roll, a list of all valuations made by owners of property, which are in his opinion, twenty per cent, below the actual cash value of such property, with the names of those making them.

Board of police. The board of police shall examine said list and on discovery of palpable under-valuation of property, they shall increase the valuation to such standard as they may deem just and proper; and if they deem such valuation made willfully to escape taxation, they shall report the facts of each case, with the names of those by whom made, to the grand jury of the next circuit court of the county.

Lands shall be assessed every four years, according to the intrinsic value to be judged of by the owner, or one having possession or charge, on oath.

Lands assessed every four years.

Each assessor shall keep a separate land assessment roll, containing particular descriptions of the land in his county.

Land assessment roll.

State, county and special taxes shall be certified to the auditor of public accounts, by the clerk of the board of police, when the assessment roll shall have been examined and copied by him.

The secretary of state shall annually transmit to the assessor of each county, a list of all lands entered in his office during the preceding twelve months.

List in secretary of state's office.

Every person, resident or non-resident, whether corporate or otherwise, and the agent of such non-resident having money loaned at interest in this state, or employed in the purchase or discount of bonds, notes, or other securities for money, shall be taxable for the same where such person may reside or have a place of business, or be temporarily located at the time of assessment; and if such person shall fail or refuse to give in such money, on oath, or the assessor thinks he has not rendered a true account, he shall assess to him such an amount as he has reason to believe correct.

Persons taxable where they reside.

The president and cashier of any bank in the state, the capital stock of which is taxable, shall, annually, deliver to the assessor of the county where such bank is located, a written statement, under oath, of the taxable capital stock paid in; on failure, the tax shall be assessed on the whole capital, authorized by the charter.

Statement of banks.

The assessor shall deliver his assessment rolls certified, to the clerk of the probate court of his county, in October in each year, where they shall remain a month; any person dissatisfied with any assessment may file his objections thereto in writing within the month.

Objections to assessment rolls to be filed.

The board of police of each county shall meet in November to hear objections to the assessment and to examine and receive the same; the assessor shall attend, and the board shall examine the assessment rolls and determine all exceptions thereto.

Duties of board of police.

If the board approve the assessment, the clerk shall send one copy of the roll to the auditor of public accounts; another to the tax collector, and the third he shall retain as a public record in his office.

Copies of assessment roll.

Said rolls having been examined and corrected as aforesaid, shall be final as to the assessments therein.

Assessment
on failure
of assessor
to return.

Assessments made by any person appointed by the board of police for that purpose on failure of the assessor to return his assessment, shall be examined by the board, who shall hear objections thereto; and when approved, they shall deliver copies to the auditor and collector.

When
board may
render
assessment.

If the value of any real estate deteriorate or be destroyed, or the ownership change after assessment, the board of police may reduce the assessment to the true value of the property, or charge the taxes to the purchaser.

Collectors.

The collector (the sheriff of each county) shall assess and collect taxes on all taxable land omitted by the assessor, and on all liable before the next assessment; and he shall also assess such other persons and property as he may find unassessed by the assessor; and he shall report to the board of police a true schedule of the additional assessments, a copy of which shall be sent to the auditor, who shall charge the amount to said collector.

Taxes,
when paid
to auditor.

Persons having taxable property in counties where they do not reside, may pay the taxes to the auditor until the last day of February in each year; and the auditor shall transmit to the several collectors a list of such payment.

Collection
of taxes.

On receipt of the assessment roll, the collector shall proceed to collect and receive the taxes. All taxes must be paid by the 1st of April; and all then unpaid shall be collected by the collector by distress and sale of personal property; and if sufficient thereof cannot be found, then by sale of land.

Insolvent
and delin-
quent tax-
payers.

The board of police shall meet annually to receive from the collector a sworn report of insolvent and delinquent tax-payers; they shall allow to the collector such taxes as are uncollected through no fault of his, and a list of such allowances shall be transmitted to the auditor and be credited to the collector. But, notwithstanding such allowance, the collector shall, if possible, collect the taxes of such insolvent and delinquent tax-payers.

Auction-
eers.

The board of police of the several counties shall appoint auctioneers, who shall give bond with surety for the performance of their duties. They shall give to the assessor of each county on his demand, or that of the collector, if the former fails, annually, a statement, on oath, of the aggregate amount of all sales at auction made since

the last assessment; who shall assess the taxes thereon to such auctioneer, and collect them as in other cases.

Every hawker or peddler shall give to the assessor of his county a statement of his sales since the last assessment, and the taxes thereon shall be assessed and collected. Peddlers.

The assessor or collector, or any justice of the peace of any county, shall demand of any transient vendor or trader a bond for the payment of any taxes on sales of such persons; or such officer may receive a deposit of money sufficient to pay the taxes on the sale of the whole stock; and such bond or deposit shall be handed to the collector, who shall collect the taxes when due; a statement of which shall be given on oath, and refund the surplus of the deposit, if any, and shall put such bond in suit, if necessary. Transient vendors or traders.

If any assessor shall suspect that any merchant, auctioneer, hawker, peddler, trader, or other vendor of merchandise, has removed or departed, or is about to remove or depart from the county or state without rendering an account of his sales, and paying the taxes thereon, he shall immediately assess such person, and if tax not paid, he shall seize and distrain the property of such person to an amount sufficient to pay the tax and costs, and shall deliver same to the collector, who shall make sale thereof; and if any collector shall suspect that any such person has removed or departed, or about to remove or depart, as aforesaid, after assessment, he shall forthwith collect the tax assessed by distress and sale, as in other cases. Merchants, auctioneers, peddlers, &c., removing or departing.

If any person described above shall refuse the aforesaid statement of sales, or cannot be found, the assessor or collector shall assess such person at his discretion, according to the probable amount of his sales, and from such assessment there shall be no appeal. And if the person making the assessment shall be dissatisfied with the statement given of the amount of such sales, he shall assess the person giving such statement for what he considers the true amount of such sales, which shall be liable to correction by the board of police on exceptions, if shown to be incorrect. Person refusing statement, or not found.

MISSOURI.

Tax officers. County Court; also acting as Court of Appeals.
Assessor of each County.
Sheriff, *ex officio*, Collector.

List. Every assessor shall, at a stated time in each year, go through his county and require every person owning or having charge of taxable property, except merchandise, on the 1st of September in each year, and being in or out of the county, to deliver to him a written list of the same; and every such person shall deliver such list, on oath, particularly describing the lands; and shall also deliver a list of all taxable property he owns or has charge of in any other county and not then listed, and given in for taxation in that year in such other county.

List of property in any other county.

Lists transmitted between assessors.

The assessor, as soon as he has completed his assessment, shall make out from the above lists, distinct lists for each county in which any such taxable property may be, and transmit the same to the assessor of the proper county, who shall assess the same as other taxable property therein, if not before assessed for the same year.

Where list not received before return of tax book.

When the list thus transmitted from one assessor to another shall not be received by the proper assessor before he has made return of his tax book to the court, he shall without delay assess the property contained in such list, and make return thereof to the court in a supplemental tax book, which shall be proceeded on, as nearly as may be, as the original. If the list be not given to the assessor in ten days from notice, the property is taxed double.

List false or fraudulent.

If any person gives to the assessor a false or fraudulent list, the property therein specified, and all that ought to have been listed therein, shall be taxed triple, and the offender may be fined.

When no list is given, the assessor shall himself make out the list on his own view or on information.

Corporate stock.

Owners of bank stock need not list it, but the president of the bank, or other chief officer, shall deliver to the assessor a list of all shares of stock and names of the owners. The taxes assessed shall be paid by the corporation, and they may recover from the owners of the shares the amounts paid or deduct it from the dividends.

Recorder to furnish abstract of convey-

The recorder of each county shall annually furnish the clerk of the county court with an abstract of all conveyances recorded during the preceding year; said clerk

shall deliver to the assessor annually the tax book of the preceding year, the above abstract, and taxable lands furnished by register of lands, and assessor after completing his assessment and making tax book for the year, shall return said documents to the clerk.

ances re-
corded

The county court shall obtain from the United States land offices plats of townships in its county, and the register of lands shall procure from said land offices, or the general land office at Washington city, additional lists of lands sold each year and certify them to the counties in which the lands lie; said court shall add them to the maps, and the assessors shall have free access to said maps.

The assessor shall, from the list delivered to him by owners of property, the abstract from the recorder, the list of lands furnished by the register of lands and said maps and plots, and all sources of inquiry, make a complete list of all the taxable property in his county, to be called the tax book.

Tax book.

The assessor shall deliver to the county court a copy of this tax book, on oath, as to its correctness.

The county court of each county shall, on the third Monday in February, after the assessor has returned the tax book, hear and determine all appeals from the valuation of property by the assessor.

Court of
appeals.

The tax book shall be open for inspection in the office of the clerk of the county court for ten days before the session of the court of appeals; every one aggrieved shall appeal to said court.

If the session of the said court is not held at the required time, the said clerk and two justices of the peace of the county shall hold a court of appeals.

When
clerk and
justices to
hold court.

After the tax book is corrected and adjusted as above and the county tax stated, the clerk of the county court shall deliver to the collector an authenticated copy, and at the same time make out and certify an authenticated aggregate abstract of the tax book.

Copy of tax
book.

Abstract.

The county court of each county shall determine all errors of assessment at any term of said court, before the tax is paid, on application of persons who show, by affidavit, cause for non-attendance on court of appeals.

Errors of
assessment.

Every sheriff is, *ex officio*, collector within his county for two years, and shall give bond and security to the state for two faithful performance of his duties.

Collector.

As soon as may be after the tax book of each year has been corrected and adjusted and the amount of county tax stated, the clerk of the county court shall deliver the same to the proper collector who shall proceed to collect the taxes.

Erroneous
assess-
ments.

The several county courts are authorized to hear and determine all allegations and erroneous assessments of lands for taxes, and shall correct the same on the books of the proper assessor and those of the register of lands.

Tax for
county
purposes.

The said courts are empowered to levy sums for county purposes by a tax on all property and licenses made taxable for state purposes, but the county tax shall in no case exceed the state tax more than one hundred per centum for the same time.

NEBRASKA.

Tax officers

Territorial Board of Equalization.
County Board of Equalization.
County Commissioners.
Assessor of each County.
County Treasurer, *ex officio*, Collector.

All taxable property (personal and real) shall be listed and valued each year.

Agricultu-
ral lands
not valued
higher by
reason of
improve-
ments
unless im-
provements
exceed
\$1,000.

In the assessment of real property, used and occupied exclusively for agricultural purposes, and other than city, town or village lots, the assessor shall not value the same higher by reason of any improvements thereon, made exclusively for agricultural purposes, unless such improvements exceed one thousand dollars, when such excess only shall be assessed.

List.

The list that each inhabitant of the territory, of full age and sound mind, is required to make, shall contain his lands and town lots and personal property by particulars, and shall be signed and sworn to.

When
assessor to
ascertain.

If such person fails to render a list, the assessor shall ascertain the property in question, and, to this end, may take evidence, and any person refusing to swear to this list shall have fifty per cent added by the county board of equalization to the amount of property returned by the assessor as the list of such person.

Corporate
shares
taxed.

The property of corporations or companies constructing canals, railways, &c., is taxed through the shares of the stockholders.

In April, annually, the assessor shall deliver to the county clerk an assessment roll containing, in tabular form, the names of persons and bodies corporate, in whose names property has been listed in the county, with the several species of property and value.

Assessment roll.

After the roll is filed, the county clerk shall make out an abstract thereof, containing the whole number of acres of land listed in the county and total value; the total valuation of town lots; the amount of property invested in merchandise and manufactures; the number of horses, mules, asses, sheep, swine, and the total value of each; the gross amount of all other personal property, with money and credits; which abstract the clerk shall send to the auditor of the territory.

Abstract.

The territorial board of equalization is composed of the territorial auditor and treasurer; and it is their duty, annually, to examine the various county assessments, as far as regards the territorial tax, and equalize the valuation of real estate in the several counties and decide on the rate of territorial tax to be levied in each county, but not to exceed one and a half mills on the dollar. What would have been the aggregate amount of valuation had no equalization been made, shall be preserved unchanged as far as practicable.

Territorial board of equalization.

In June the territorial auditor shall transmit to the county clerk of each county a statement of the changes in the assessment or valuation of real estate, and of the rate of taxation required in said county for the territorial tax as directed to be levied and collected by the territorial board of equalization; and if said board shall fail to fix the rate of taxation in any or all the counties, then the auditor is required to notify the county clerk that the rate to be levied and collected in the counties is at the rate of three mills on the dollar of the equalized valuation of property in the county.

Statement of changes in valuation of real estate, and rate of taxation in county for territorial tax.

The county board of equalization is formed by the county commissioners. They shall meet annually at a stated time at the county seat, to correct errors and grievances in the assessment roll in their county.

County board of equalization.

At another stated time the county commissioners shall meet at the county seat to levy the necessary taxes for the current year.

The county treasurer of each county shall be the collector of the taxes; and it is his duty to attend at the

Collector.

county seat at all times to receive the taxes not yet paid and he is required to collect the taxes of former years.

Tax list.

As soon as practicable after the taxes are levied, the county clerk shall make out a tabular tax list of lands, town lots and personal property, with the valuation, and the amount of the several taxes for territorial, county, school and road purposes, and the delinquent taxes, which list shall be kept by the said clerk, as the property of the county; the clerk shall also prepare a duplicate of the tax list for his county and deliver the same to the county treasurer by a specified time.

Warrants for collection of taxes.

The county commissioners shall attach to the lists, their warrants requiring the treasurer to collect the taxes therein levied; and such list shall be full authority for such collection.

NEVADA.

Tax officers.

Board of Commissioners of each County.
Board of Equalization.
Assessors for each County.
Collector.

Board of county commissioners to assess for county purposes.
Assessors.

The board of commissioners of each county, shall annually assess the amount of taxes levied for county purposes; and by a specified time prepare for the assessor, suitable books for his assessment roll.

List.

The assessor for each county shall annually, between March and August, ascertain all taxable property in his county, real and personal, and names of all persons, firms and corporations owning or possessing said property, and he shall then determine its full cash value, and list and assess the same to such persons. For this purpose he shall demand a sworn statement of such property from such persons, and if they neglect or refuse, or be absent or are unknown, the assessor shall make an estimate of the value which shall not be reduced by the board of equalization.

List of property in other counties.

All persons, must also deliver a list of their property in other counties, which has not been there assessed, when the other lists are given; and the assessor makes out from such lists, a list for each county and transmits it to the assessor of the proper county who assesses the property named in such list.

Stockholders not to

The owner or holder of stock invested in property which is assessed, or the capital of which is assessed shall

not be assessed individually for such stock, nor shall any person having an interest in any firm be individually assessed for the firm property, if such property is assessed to the firm.

be individually assessed.

The assessor shall prepare a tax list or assessment roll containing all the real and personal estate of the county and make a map of assessed city lots and blocks; he shall by a specified time complete his list and when certified, deliver it to the clerk of the board of commissioners who shall publish the fact specifying the time of meeting of the board of equalization.

Assessment roll.

The board of equalization (composed of the county commissioners) meets annually in August and hears complaints, and equalizes the valuation of assessed property by addition or deduction. Those persons who did not appear before the board in August, and whose valuations were added to, may appear at the second meeting of the board in November, and on affidavit that he had no knowledge of such increased valuation, shall be heard, and the determination then of the board shall be final; and the auditor shall make the changes and corrections on the original assessment roll, and report such changes to the auditor of the territory.

Board of equalization.

The assessor shall attend the board and also the recorder of the county, with an abstract of all unsatisfied mortgages and liens recorded in his office.

Assessor to attend board.

The assessment roll so corrected, is then delivered to the county auditor who enters the total valuation of each description of property on the roll, and on or before the third Monday in September as to the original assessment roll, and on or before the second Monday in November as to the subsequent assessment roll, he shall deliver a true copy of the corrected roll to be styled a "duplicate assessment roll" with territorial, county and other taxes and totals of taxes to each person, carried out in separate money columns, with his certificate attached, and map or plat book to the collector.

Duplicate assessment roll.

The collector of each county shall accompany the assessor, and on the entry of any assessment of movable personal property, to any person, firm or corporation, who does not own real estate in the county, shall demand payment of the taxes on the same; and if it is refused or neglected, he shall seize sufficient personal property of the defaulting party and sell it to satisfy the taxes and costs.

Collector to accompany assessor.

Collection. On receiving the duplicate tax roll, the collector shall proceed to collect the taxes.

NEW HAMPSHIRE.

Tax officers.

The Selectmen of each Town, Assessors.
Collectors, State and County Treasurers, Assessors (in certain cases).
Sheriffs Collectors (in certain cases).

Selectmen take in- voice of polls and property.

The selectmen of each town shall annually in April take an invoice of all the polls and property liable on the first day of the month to be taxed. They shall give public notice that they will receive an account of such polls and property, and may make personal application to the inhabitants, and to any one having care of taxable property, and to officers of corporations.

Account of tolls and property by persons.

All taxable persons shall exhibit to the selectmen at the time and place appointed, or on such application, true accounts of the polls and property for which they are taxable, on oath if required by the selectmen.

Doomage.

If such persons neglect or refuse the account, the selectmen shall set down to them as doomage* what they deem equitable, which shall be conclusive, unless such persons show, on oath, it was not in his power to exhibit such account.

If he omits willfully any taxable portions of his estate, the selectmen shall assess him that year four times as much as that estate if given in would have been taxable.

Corporate ratable estate.

Any principal officer of every corporation shall on application furnish an account in writing (on oath if required) of all its ratable estate, and a like account of all shares and deposits therein owned by any person, resident or corporation established out of the state, or by any inhabitant of the town of which the person applying is selectman, its value, whether mortgaged or pledged, or not.

If the officer neglect or refuse, the corporation may be doomed like individuals; and if property is omitted willfully, the corporation may be assessed fourfold therefor, like individuals.

Assess- ment of taxes.

All taxes for the year following shall be assessed on the invoice aforesaid. The assessors shall seasonably assess all state and county taxes for which they shall have the warrants of the state and county treasurer respec-

* A penalty or fine for neglect.

tively, all taxes voted in their towns and all school taxes, and include them all in one assessment.

A record shall be made of every invoice taken by the selectmen, and of all taxes assessed by them, in a book of records of the doings of selectmen in their office, which shall be the property of the town; such invoice and assessments shall be recorded by the town clerk, and be open to public inspection.

Record of invoices and taxes.

The selectmen shall return to the state and county treasurers the names of the collectors, date of their warrants, and the amount they are to pay such treasurers, and at what times.

Return of names of collectors.

A list of all taxes by them assessed shall be made by the assessors, with a warrant under their hand and seals to the collector of such towns requiring him to collect the same, and pay over to the state and county treasurers and to the selectmen or town treasurer such sums, at such times as are therein described.

List by assessors.

The selectmen shall transmit to the secretary of state every four years for the current and preceding year, an entire inventory of the polls and ratable estates of the several towns and places in the state, under a penalty.

Inventory of polls and estates, every four years.

The secretary shall make an abstract of the amounts of the several inventories, arrange the same by counties and lay before the legislature three hundred copies thereof.

Abstract.

The selectmen on good cause shown may abate any tax. If they neglect or refuse, any person having rendered the account of his taxable property to the selectmen, as prescribed by law, may, within nine months after notice of such tax, and not afterwards, petition the court of common pleas in the same county, who shall make such order as justice requires.

Abatement of tax by selectmen.

If not, by court of com. pleas.

One or more collectors are chosen by major vote of every town, and shall proceed to collect the taxes, when they receive the aforesaid tax list and warrant from the selectmen.

Collector.

When no selectmen are elected in any incorporated place, or the name of any collector of taxes of such place is not returned by the proper time to the state or county treasurer, such treasurer shall assess the taxes apportioned to such place and commit the collection to the sheriff of the county where such place is situate.

When treasurer to assess, and sheriff to collect.

If any tax officer neglect or refuse to perform his duties, he shall be liable to an extent which shall be deemed to

Refusal or neglect of tax officer.

be an execution against the person and property within the laws of the state relating to the levy of executions..

NEW JERSEY.

Tax officers. Assessor for each Township.
Commissioners of Appeal.
County Collector.
Township Collector.
Justice of the Peace.

Assessor to ascertain taxable persons and property. The assessor of every township or ward shall, at a stated time, annually, ascertain the names of all taxable persons and property in his jurisdiction, and set them down in his duplicate.

Assessor to value at sworn sum. If any taxable person shall swear, before the assessment is completed, that the value of his property does not exceed a certain specified sum, the assessor shall value at that sum : if he does not swear previous to assessment, he shall make such oath, or show by other evidence, before the commissioners of appeal, who shall reduce the assessment to that sum.

When commissioners of appeal shall reduce. When an assessment is directed for state or county purposes, the assessors of the several townships and wards in every county shall meet at the place of holding the county court, and thereby adjust the quota to be levied in each township or ward ; they shall make out two abstracts of the value of the taxable real and personal property in each township or ward, and deliver them to the county collector, who shall lay one before the legislature ; and said assessors shall also deliver to the township collector a true duplicate of said assessment.

Abstracts. The commissioners of appeal shall, at times appointed by them, convene for the discharge of their duties ; the assessor who made the assessment appealed from, shall attend to support the assessment ; and the judgment which the commissioners render shall be final and conclusive, so far as regards the valuation of the property.

Duplicate. Commissioners of appeal. Any court in *certiorari* will review an assessment so far as to correct one made on erroneous principles ; but they will not review the judgment of the assessor or commissioners of appeal on the mere valuation of the property.

Court to review assessment made on erroneous principles, not error in valuation. The remedy for any error in that, is by appeal to the commissioners, not by *certiorari*.

Certiorari. A *certiorari* will lie, although the prosecution did not apply to the commissioners for relief ; but neglecting to

apply will sometimes be good ground for refusing the writ.

All taxable stocks are to be assessed at their actual value. If assessed beyond, the remedy is by appeal to the commissioners. Stocks

If any assessor shall fail to attend the meeting of the assessors of the county, a majority shall proceed to business, and shall levy the required tax on the township of the non-attending assessor.

The collector of every township shall give public notice of said tax, and that if not paid by a certain day the defaulter with the tax will be returned to a justice of the peace for prosecution; notice shall also be given of the time and place of the meeting of the commissioners of appeal. Notice by collector.

The township collector shall, after the receipt of the duplicate, demand payment of the tax assessed on each person in his township at a specified time and also give notice of the meeting of said commissioners. Demanding payment of tax.

If the taxes are not paid at the appointed time, the township collector shall make a list of the names of the delinquents, with the sums due respectively and deliver the same to a justice of the peace of the county. Delinquent list.

The justice shall then deliver to the constable a warrant, requiring him to levy the tax so in arrear, with costs by distress and sale of the goods and chattels of the delinquent; if sufficient distress is not found, the delinquent shall be imprisoned. Warrant to levy tax.

The township collector shall pay the tax money collected by him to the county collector, who pays it to the treasurer of the state.

NORTH CAROLINA.

Court of Pleas and Quarter Sessions.
District Board of Valuation.
County Board of Valuation.
Justice of the Peace.
Clerk of the County Court.
Sheriff, *ex officio*, Collector.

Tax officers.

The court of pleas and quarter sessions for each county shall every four years appoint a justice of the peace and two freeholders for each captain's district in the county, who shall be styled the district board of valuation of their respective districts. If the court fail to appoint or District board of valuation.

a vacancy occur in the board, any three justices of the peace may make the appointments or fill the vacancy.

Duties.

The board shall ascertain the cash value of every tract of land or other real estate, with the improvements in their district, by witnesses or otherwise.

List.

The owner of the land or his agent (if a non-resident) shall, under a penalty, furnish the district board with a list, on oath, including land entries, setting forth the various tracts; town lots are to be listed separately and each tract and lot separately valued and returned.

The list of non-resident owners of the district where the land is situated or of the agent (if the owner is not a resident in the state) after being sworn to, may be transmitted to the district board of valuation, and if received before the board shall be ready to value the land contained in the list, such list shall be received as though tendered and sworn to, by the owner or agent in person.

When the board is not furnished with a list sworn to, or the owner or agent refuse to answer to the correctness of the statement as to the number of acres, in any tract, the board may appoint a surveyor for the same.

The district boards of valuation shall each proceed to value all real property in its district and make a sworn list of such property and deposit it with the justice of peace of the board for public inspection.

County
board of
valuation.

In January after the appointment of the above board, the justices of the peace belonging to the district boards shall meet at the court house and organize into a county board of valuation, to which the district boards shall make return of their lists. This board shall compare all the lists and re-assess (if necessary) by a uniform standard of value any district or any separate tracts or lots of land.

Duties.

The board shall, on application, correct the land valuation when it seems too high, and when too low; they shall make lists of the tracts or lots and post them in the court house at adjournment; at their next meeting in April, they shall hear all complaints of their former action or the original valuation and shall then decide without appeal.

The county boards shall then return the corrected lists to the clerk of the county court, verified as to the correctness of their valuation and the faithfulness of their conduct.

Justice of
the peace

The court of pleas and quarter sessions of each county

shall annually appoint for each captain's district, a justice of the peace or a freeholder to take the list of taxable subjects and the names of the appointees and their districts shall be advertised, notice of the appointment shall be given to the said appointees who shall give adequate notice of time and place where each shall attend to receive the list of taxables, and shall swear to the faithful performance of his duties before entering on them.

or a freeholder appointed to take lists.

Each taker shall be furnished with a copy of the returns made by the last preceding board of valuation of real estate in his district.

All the property and other subjects of taxation shall be annually taxed.

The taxes shall annually be collected and paid, first to the sheriff on all property and subjects of taxation required to be listed; secondly to the sheriff on all property and subjects of taxation not required to be listed, but an account of which is to be rendered, on oath, to the sheriff; thirdly to the clerks of courts and to the treasurer of the state.

Taxes, how paid.

Every person shall, at the time and place designated by the tax-takers, render to the same a list (sworn to) of the property, real and personal, required to be listed which he owned or held on the 1st of July of the year. If he neglects to list on that day, he may do so at any time before the lists are returned to the court.

List.

Every tax-taker shall set down on the blank list (which are furnished him by the clerk of the county court) each article or subject of taxation against the names of the person listing, and return the same to the said clerk. He shall also return to the clerk all required persons failing to list, together with a copy of the last assessment of real estate in his district.

Tax-taker's duties.

The county court, on the prescribed oath, may take the list of any person applying to list his taxables at any term of such court before the 1st of March.

County court to take list.

If any one shall be charged with more polls or other subjects of taxation than he is liable for, he may apply to the county court, who, if they find good cause for relief, shall direct the clerk to render a true account, which, certified by the clerk, shall be returned to the comptroller, who shall credit the sheriff with the overcharge in his settlement of that year. Said court may release, on good cause being shown, any person from a double tax for failing to list his taxables.

Duties.

If the application for relief be made to the court after the sheriff has settled the accounts with the comptroller, the court shall, if the applicant is entitled to relief, record the cause of complaint and the amount which should be refunded the applicant, and deliver a copy, certified by the clerk and under seal of the court, to such applicant; such copy shall then be sent to the comptroller of the state, who shall credit the state treasurer with the amount specified, and the treasurer shall then pay the amount to be refunded.

Clerk of
county
court,
duties.

The clerk of the county court, on receiving the returns, shall record them, and at the next court shall post a copy of the whole in the court house, adding to the taxables of each person, the amount for which he is liable. He shall also, at a specified time, return to the comptroller an abstract of the same, specifying every object of taxation and the amount, as state tax, paid on each subject, and the amount paid on the whole. At the same time he shall also return an abstract of the lists of the poor, county and school taxes paid in his county.

The said clerk shall, on or before the 1st day of April, in the year ensuing the taking of the lists, deliver to the sheriff of the county a copy of the tax lists, which shall contain the public tax or tax payable to the public treasurer and the taxes imposed by the justices of the county court.

Sheriff to
collect
taxes.

The sheriff shall, forthwith, proceed to collect said taxes.

OHIO.

Tax officers.

Auditor of State.
State Board of Equalization.
County Board of Equalization for Real Property
Annual County Board of Equalization for Real and Personal Property.
Special Board of Equalization for Cincinnati.
County Commissioners.
Auditor of the County.
District Assessor.
Township Assessor.
Trustees of Township.
County Treasurer, *ex officio*; Collector.

Real prop-
erty
listed.

Personal
property,
moneys, &c.

Every person of full age and sound mind, not a married woman, shall list the real property of which he is owner, situate in the county where he resides, the personal property of which he is owner, and all moneys in his possession; and he shall list all moneys loaned, in-

vested or otherwise controlled by him as agent or attorney, and all moneys deposited subject to his order, and credits due from or owing by any person or body corporate or politic, whether in or out of the county. The property of every ward shall be listed by his guardian; of every wife by her husband; of every person for whose benefit property is held in trust, by the trustee; of every deceased person by the executor or administrator, &c.

Trust
property
listed.

Every person required to list property shall, when required, make out and deliver to the assessor a sworn statement of all the personal property held by him on the day next preceding the second Monday in April in the year in which the assessment is made, setting forth the number of horses, neat cattle, mules and asses, sheep and hogs, with the value of each; all pleasure carriages, and value; the total value of all other articles (provided that if such persons shall show the animals and other articles of personal property, the value shall be omitted in the statement and the assessor shall himself value it, without requiring the person's oath as to such value, and such oath shall extend only to the remainder of the property); also, gold and silver watches, pianos and respective values; the value of the property which such person is required to list as a merchant, or banker, broker, or stock-jobber, or manufacturer; the value of money and credits required to be listed, including all balances of book accounts; and the value of moneys invested in bonds, stocks, joint stock companies or otherwise. If there is no personal property which such person is required to list, he shall make oath of such fact to the assessor.

Sworn
statement
of persons.

Every bank shall annually in May deliver to the assessor, on demand, a correct statement, on oath, of the president and cashier, or manager or principal accountant, setting forth the amount of capital, of undivided profits, and the amount loaned to or deposited with such bank; which several amounts shall truly represent the means of the bank, and shall be added together, and the gross sum shall be deemed the amount of banking property for the current year of such bank.

Banks to
deliver to
assessor
statement
on oath.

The assessor shall return to the county auditor the statement described above, made by any bank in his township or ward, and the amount so returned shall be placed on the county duplicate, and taxed as other personal property in the same township.

Return of
statement.

When
assessor to
ascertain
property.

If the officers of any bank or banking company refuse or neglect such statement aforesaid, the assessor of the township or ward shall ascertain the property himself, and return the same to the county auditor, and the amount with fifty per cent added shall be entered on the proper duplicate for taxation.

Notice.

The assessor shall leave notice with the proper officer of banks or banking companies that the above statement is required.

Merchants
and manu-
facturers to
deliver
statement
to assessor.

Every merchant, or manufacturer, shall, when he is required to deliver to the assessor the statement of his other personal property, state also the value of the property appertaining to his business as such merchant or manufacturer. No consignee, however, is required to list for taxation the value of any property, the product of this state, consigned to him from any place within the state, or any other place, to be stored or forwarded, provided he have no interest in such property, or any profit from its sale.

Report to
auditor of
persons
commen-
cing busi-
ness after
day preced-
ing 2d
Monday in
April.

When any person shall commence any business in any county after the day preceding the second Monday of April in any year, the average value of whose personal property employed in such business shall not have been previously entered on the assessor's list for taxation in said county, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the second Monday of April thereafter; and shall pay into the treasury of such county a sum which shall bear such proportion to the levy for all purposes, on the average so employed, as the time from the day on which he shall commence such business as aforesaid, to the day preceding the second Monday of April next succeeding, shall bear to one year.

Penalty
for not
reporting.

If any person shall commence and engage in any business as aforesaid, and shall not, within one month thereafter, report to the county auditor or make payment to the county treasurer, he shall forfeit and pay double the amount required to be paid above.

Listing by
companies
named.

The president, secretary or principal accounting officer of every canal or slack-water navigation company, railroad, turnpike, plank road, bridge, insurance, telegraph or other joint stock company (except banking or other companies specifically taxed) for whatever purpose created, whether incorporated by this state or not, shall

list for taxation, verified by oath, all the personal property, which shall be held to include the road bed, water and wood stations, and such other realty as is necessary to the daily running operations of the road, moneys and credits of such company or corporation within the state, at the actual value in money, in the manner following: in all cases return shall be made to the several auditors of the respective counties where such property may be situated, together with a statement of the amount of such property situated in each township, incorporated village, city or ward therein; the value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, incorporated villages or townships, *pro rata*, in proportion to the value of the real estate and fixed property in said places; and all property so listed shall be subject to, and pay the same taxes as other listed in said places. The accounting officer shall make return to the auditor of state in May in each year, the aggregate amount of all property by him returned as required, to the several auditors of the respective counties in which the same may be located.

If the county auditor to whom returns are made, is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or in the locality where it belongs, or where no return has been made to the county auditor, he shall proceed to ascertain the true amount of the taxable property, and may call any person having knowledge of the subject to give evidence before him for that purpose, and he shall notify the person or persons interested, before making the entry on the duplicate, that he may show that his return was correct, and the county auditor shall file in his office a statement of the facts or evidence on which he made such correction: on the amount so ascertained the said auditor shall add fifty per cent; and the amount so ascertained, with the said per cent, shall be entered on the duplicate for taxation.

Duty of county auditor on false or incorrect valuations.

The assessment of all personal property, moneys, credits, &c., and the valuation of all lands and lots and new structures, which have not previously been valued and placed on the duplicate, shall be made between the second Monday of April and the third Monday of May, annually; and each township assessor shall, on or before

When assessment shall be made.

the first Monday of May, annually, give notice with blank forms, to every resident of his township of full age and not a married woman, or insane, to make a statement on oath, of the property he is required to list; and the assessor shall, at the time he delivers such notice and forms, receive such statement, unless he give further time.

Duty of assessor on refusal or neglect to furnish sworn statement.

If such person neglects or refuses such statement or oath, or is sick or absent, the township assessor shall proceed to ascertain the said property, as before enumerated, and the value; and to do so, he may examine, on oath, any person conversant with said property. If he cannot obtain any positive evidence, he shall return such articles and value as, from general reputation and his own knowledge, he believes to be a correct list of such property.

List of personal property by assessor to be delivered to county auditor.

Each township assessor shall, at a stated time, annually, deliver to the auditor of his county, a tabular list or lists of the names of the several persons, companies or corporations in whose name any personal property, moneys, credits, &c., shall have been listed in his township, and he shall enter against each name the aggregate value of the several species of personal property as attested by the person listing, or as determined by the assessor, and shall also note all who refused to list or swear, or were sick or absent. The statement the assessor shall have received from the person listing shall also be returned by him with the above return.

Return by assessor of list of real property taxable since last listing; new structures, &c.

Each township assessor shall, annually, at the time of taking a list of personal property, also take a list of all real property in this township which has become subject to taxation since the last previous listing of property therein, with the value thereof, and of all new buildings or other structures of any kind of over one hundred dollars in value, the value of which shall not have been previously added to or included in the valuation of the land on which such structures have been erected; and shall make return to the county auditor thereof, at the same time he is required to make his return of personal property, in which return he shall set forth the tract or lot of real property on which each of such structures shall have been erected, the kind of structure so erected, and the true value added to such parcel of real property by the erection thereof; and the additional sum which it is believed the land on which the structure is erected

would sell for at private sale in consequence thereof, shall be considered the value of such new structure; and in case of the destruction by fire, flood, or otherwise of any building or structure of any kind, over one hundred dollars in value, which shall have been erected previous to the last valuation of the land on which the same shall have stood, or the value of which shall have been added to any former valuation of such land, the assessor shall determine, as near as practicable, how much less such land would sell for at private sale, in consequence of such destruction, and make return thereof to the county auditor.

Each township assessor shall make oath that the value of the property in the statement rendered by the person required to list his taxable property, is truly returned; that he has endeavored, by all means in his power, to ascertain the items and value of the personal property of all taxable persons, and that a poll list and value, as he believes, is set forth in the return; and that he has not, knowingly, omitted to demand of any person of whom he was required to make demand, a statement of the description and value of personal property, or the amount of moneys, credits &c., which he was required to list, or in any way connived at any violation or evasion in relation to the listing or valuation of property, moneys, credits, &c., for taxation.

Oath of township assessor.

The county commissioners of each county shall, every sixth year, divide their county into suitable districts, and also any city in the county; and the electors of such district shall, every sixth year, elect an assessor of real property within such district; which assessor shall give bond for and make oath to the faithful discharge of his duties.

Division of counties into districts.
District assessor.

Such assessor shall make out from the maps and descriptions furnished him by the county auditor and other sources of information, a correct and pertinent description of each tract and lot of real property in his district; and when he deems it necessary to obtain an accurate description of any separate tract or lot in his district he may require the owner or occupier thereof to furnish it, with any title papers he may have for such description, and if he neglect or refuse such description, the assessor may employ a surveyor to make out such description, the expense of which shall be collected with the taxes out of the property, and he shall in all cases, from actual view,

Duties, his description and valuation of real estate.

and the best information, determine the true value of each separate tract or lot in his district ; and he shall note, in his plat book, separately, the value of all houses, mills and other buildings, which exceed one hundred dollars in value, on any tract of land other than town lots, which shall be carried out as a part of the value of such tract ; he shall also enter on his plat book the number of acres of arable or plow land, of meadow and pasture land and of wood and uncultivated land in each tract, as near as may be.

Return to
county
auditor.

Each district assessor shall, every sixth year, deliver to the auditor of his county a tabular return of the amount, description and value of the real property subject to be listed for taxation in his district. The assessor, at the time of assessing the real property subject to taxation, shall enter in a separate list pertinent descriptions of all burying grounds, public school houses and houses of public worship, and institutions of purely public charity, and public buildings and property used exclusively for any public purpose, with the lot or tract of land in which such buildings are situated, and which are exempt from taxation ; and he shall value the above at their true value in money in the same manner that he values other real property.

Descriptions of
burial
grounds,
school-
houses, &c.

Abstract of
county
auditor to
district
assessor.

The county auditor of each county shall, every sixth year, furnish the assessor of each district in his county an abstract from his books containing a particular description of the real property in such district, with the names of the owners and a map of each township in such district, with necessary plat books.

Penalty for
neglecting
or refusing
list.

Each county auditor shall add to the value of personal property as returned by the assessor, of any person required but neglecting or refusing to list or refusing the required oath, fifty per cent.

Unless sick,
absent, &c.

Any person sick or absent when required to give a statement of his property to the assessor, may, at any time before the assessment of taxes thereon by the county auditor, deliver his statement to the auditor, who shall make an entry of the same in the return for the proper township, and correct the corresponding items in the return made by the assessor, as the case may require ; but no such statement shall be received by the auditor unless the person in default render good excuse on affidavit for his failure to make it to the assessor. The auditor shall also add all omissions of lands or lots in the return of the assessors, and notify the assessor in whose return such omission occurred, who shall ascertain and return to the auditor the

When lands
or lots have
been omit-
ted, how to
assess them.

DIGEST OF TAX LAWS—OHIO.

value of the part omitted; or, in case of the inability or neglect of the assessor, the auditor may ascertain such value and add the same to the list of real property.

The auditor, if he believes, or is informed, that any person has given a false statement of his personal property to the assessor, or that the assessor has omitted or made an erroneous return, or not a full one, of any taxable property required to be listed in his ward or township, shall, before the final settlement with the county treasurer, proceed to correct the assessor's return and charge the person first mentioned on the duplicate with the proper amount of taxes; to this end he may require, on process, the attendance of any person conversant with the above matters, and examine him on oath; and before the assessor makes the entry on the duplicate, he shall notify the person in default so that he may show that his statement or the assessor's return was correct; and file in his office a statement of the facts or evidence on which he made such correction: but he shall not reduce the amount returned by the assessor, without the written consent of the auditor of state on a statement of facts by the county auditor. The person making the false statement of the amount of property for taxation to evade the payment of taxes, shall be liable for all costs and expenses incurred.

In case of false statement of personal property, duty of auditor.

Each county auditor shall correct any errors he may discover in the name of the owner, in the valuation, description or quality of any tract or lot in the list of real property in his county; but he shall not deduct from the valuation of any portion of real property, except such as shall have been ordered by the state or county board of equalization, or written order of the auditor of state, on a written statement of facts submitted to said auditor. In case of erection of any new, or destruction of any old structure of over one hundred dollars in value, the county auditor shall correct the valuation of the parcel of real property on which they may have been erected, and assess the taxes on new valuation.

Errors to be corrected.

But no deductions to be made except such as are ordered.

Each county auditor shall transmit annually at a stated period to the auditor of state, a complete abstract of the duplicate of his county, which shall state the aggregate value of the taxable property, and total amount of taxes for all purposes assessed thereon for that year, and shall also send to the same an abstract of the number and value of each of the enumerated articles—of merchants' and manufacturers' stock, and the value of all other personal property, and articles of the same as returned by the town-

Auditor's abstract of county duplicate sent annually to state auditor.

ship assessors or as fixed by the county board of equalization.

How county treasurer shall proceed, when unable to collect taxes by distress, &c.

If the county treasurer shall be unable to collect the taxes by distress or otherwise from any taxable person or corporation, or executor, guardian, &c., he shall apply to the clerk of the court of common pleas in his county, at any time after his annual settlement with the county auditor, and the clerk shall serve notice on the defaulting person or corporation or representative, to show cause why he should not pay such taxes; and if he fail to show sufficient cause, said court shall enter a rule against him for the payment of taxes and costs, which rule shall have the same effect as a judgment at law, and be enforced by attachment or execution, or such process as the court may direct.

County board of equalization of real property.

Duties.

The county auditor, county surveyor, the county commissioners, or a majority of them, shall form a county board for the equalization of the real property of the county (except that of Cincinnati, where there is a special board). They shall meet in September every sixth year, at the county auditor's office, in the several counties. The county auditor shall lay before them the returns of the real property made by the several district assessors of such county, with the additions he shall have made thereto; and after taking an oath to the faithful performance of their duties, they shall proceed to equalize the value of the real estate of the county, so that each lot shall be entered on the tax list at its true value, by raising the value of a lot when returned too low, and reducing it when returned too high as compared with the average valuation of the real property of such county, having regard to the quality of soil, improvements, &c. But they shall not reduce the aggregate value of the real property of the county, below the aggregate value thereof as returned by the assessors with the additions of the auditor. The county auditor shall keep a record of the proceedings and orders.

Abstract of real property by county auditor.

Each county auditor shall, every sixth year, transmit to the auditor of state an abstract of the real property of each township in his county, the number of acres, exclusive of town lots returned by the several assessors, the aggregate value of all such real property other than town lots, as returned by the several assessors inclusive of additions, and the aggregate value of the real property in each town in his county as returned by the assessors with such additions as shall have been made thereto.

State board of equalization.

The state board of equalization shall consist of one member from each senatorial district, except the first, which shall be entitled to three, all of whom shall have the quali-

fication of electors. They shall be elected every sixth year, and meet at Columbus every sixth year, and after taking oath to faithfully equalize the valuation of real property among the several counties and towns of the state, and having received from the auditor of state the abstract of real property transmitted to him by the several county auditors, they shall proceed to their duties: 1st. They shall add to the aggregate valuation of real property of every county which they deem below the true value in money, such per centum in each case as will raise it to the said true value. 2d. They shall deduct, when valuation is too high, such per centum as will reduce it to the said standard. 3d. If justice requires, they may raise or reduce the valuation of the real property of any town or towns in any county, or the real property of such county not in towns by adding or deducting such per centum as will effect the object without raising or reducing the other real property of such county, or without raising or reducing in the same ratio. 4th. They shall not reduce the aggregate value of all the real property of the state, as returned by the county auditors, more than ten millions of dollars. 5th. The board shall keep a record of their proceedings.

Duties.

When the state board shall have completed their equalization, the auditor of state shall transmit to each county auditor a statement of the per centum to be added or deducted from the valuation of the real property of his county, specifying the per centum added to or deducted from the valuation of the real property of each of the several towns, and of the real property not in towns, in case an equal per centum shall not have been added to or deducted from each; and the county auditor shall forthwith proceed to add to or deduct from each tract or lot of real property in his county the required per centum on the valuation thereof, as it stands, after the same shall have been equalized by the county board of equalization, adding or deducting, moreover, so that the value of any separate tract or lot shall contain no fraction of a dollar. The auditor of state shall, on or before the 15th of July annually, give notice to each county auditor of the rates per centum required by the general assembly to be levied for the payment of the principal and interest of the public debt, for the support of common schools, for defraying the expenses of the state, and for such other purposes as shall be prescribed by law; which rates or per centum shall be levied by the county auditor on the taxable property of each county on the duplicate, and shall be entered in one column and denominated state taxes.

Auditor of state to transmit equalization statement to county auditors.

His annual notice to county auditor of rates of taxation.

Annual county board of equalization of real and personal property.

Powers and duties.

Special board.

Further duties of county boards.

Board to hear complaints and equalize the assessments of personal property, moneys, credits, &c.

There shall be an annual county board of equalization of the real and personal property and moneys and credits in each county (exclusive of the city of Cincinnati), to be composed of the county commissioners and county auditor, who shall meet for that purpose at the auditor's office, in May, annually. They shall have power to hear complaints, and equalize the valuation of all real and personal property, moneys and credits within the county. But they shall not reduce the value of the real property of the county below the aggregate value thereof, as fixed by the state board of equalization, nor below its aggregate value on the duplicate of the preceding year, to which shall be added the value of all new entries and new structures over the value of those destroyed as returned by the several township assessors for the current year.

There shall be a special board for the equalization of real and personal property, money and credits in the city of Cincinnati, to be composed of the county auditor and six citizens of the city, appointed by the city council.

The several county auditors shall lay before said boards of equalization the valuation of the several tracts and lots of real property in their county, as the same were entered on the duplicate of the preceding year, or as fixed by the state board of equalization; and of those returned by the assessors of the several townships for the current year, with such maps, returns, lists and abstracts as are in their offices; and the board shall keep a journal of its proceedings, which shall be deposited with the auditor of the county.

The county auditor shall add to or deduct from the value of any tract or lot of real property, or of any district township or town, the sum or per centum ordered by the annual county board of equalization. And said board shall also, at the same time, hear complaints and equalize the assessments of all personal property, moneys and credits, new entries and new structures returned for the current year by the township assessors; and said board shall have power to add to or deduct from the valuation of the personal property or moneys or credits of any person returned by the assessors or omitted by him, or add other items on such evidence satisfactory to said board, whether said returns be on oath of such person, or valuation of the assessor; but when any reduction is ordered made in the amount of personal property or moneys and credits of any person, whether such return be made by such person or by the assessor, a statement of the facts on which such reduction was made shall be entered on the journal of the board.

Each county auditor shall make out, in a fit book, a list or schedule of all the taxable property in his county and value, as equalized. Schedule.

After receiving from the auditor of the state, and such other officers and authorities as are empowered to determine the rates or amount of taxes to be levied for the various purposes authorized by law, statements of the rates and sums to be levied for the current year, each county auditor shall, forthwith, proceed to determine the sums to be levied on each tract and lot of real property, adding the omitted taxes of any previous year, and upon the amount of personal property, moneys and credits listed in his county, in the name of each person, company or corporation, which shall be assessed equally on all real and personal property subject to such taxes, and set down in one or more columns, in such manner and form as the auditor of state shall prescribe; and in all cases where the whole amount of taxes upon the personal property, moneys and credits of any person shall not amount to ten cents, the auditor shall not enter the same upon the duplicate if such person has no other taxable property. As to the tax to be levied on each tract, &c.

Township assessors may, if necessary, appoint assistants.

The commissioners of each county shall annually determine on the amount to be raised for ordinary county purposes, for public buildings, support of the poor, and for interest and principal on the county debt, setting forth specifically the amount for each purpose. Tax for county purposes.

The county auditor shall carefully ascertain the net amount collected for each purpose under said levy; and it shall not be lawful to use any specific fund for any other purpose than the one for which the same was specifically levied, until the purpose for which the tax was levied is accomplished.

The trustees of the several townships in each county shall annually determine the amount to be raised in their townships, respectively, for ordinary township purposes, for payment of legal and just claims against such township and support of the poor. The levy for such purposes shall be specific, and so entered on the record of the proceedings of said trustees, and certified to the county auditor, who shall levy the same on the duplicate, and when settlement shall be made with the county treasurer, he shall carefully ascertain the net amount collected for each purpose; and such specific fund shall not be used for any other purpose than the one for which the same was specifically levied. Tax for township purposes.

Auditor of state to furnish forms to county auditors.

The auditor of state shall from time to time prepare and transmit to the several county auditors, all such forms and instructions as he shall deem necessary to carry into effect the provisions of this act; and, with the advice of the attorney general, he shall decide all questions which may arise as to the true construction of this act, or in relation to any tax levied or proceeding under the same.

County auditors shall furnish forms and instructions to the township assessors.

Statement by banks.

Every bank shall annually, on demand of the assessor, deliver to him a correct statement, attested by the oaths of the president and cashier, or if none, by the oaths of the principal manager and principal accountant, of the amount of capital, the undivided profits, and the amount loaned or deposited for a term certain.

The assessor shall return to the county auditor the above statement, and the amount so returned shall be placed on the county duplicate, and on the city duplicate where city taxes are collected on a separate duplicate, and taxed as other personal property is taxed.

Duties of county treasurer in collection of taxes.

The county treasurer shall, immediately after receiving from the auditor of his county a duplicate of the taxes assessed upon the property of such county, cause notices to be posted up in three places in each township throughout the county; one of which shall be the place of holding elections in the township; and also to be inserted in some newspaper, having general circulation in his county, for six successive weeks, specifying particularly in said notices the amount of tax levied on the duplicate, for the support of the state government, for the payment of interest and principal of the public debt, for the support of state common schools, for defraying county expenses, for the repairing of roads, for keeping the poor, for the building of bridges, for township expenses, and for such other object for which tax may be levied on each valuation; also on what day the treasurer or his deputy will attend at the place of holding elections in each township, for the purpose of receiving such taxes, and the treasurer or his deputy shall attend for the purpose aforesaid, on the day and at the place named in such notices; and shall attend at his office, at the seat of justice, until the 20th of December, to receive taxes from persons wishing to pay the same; provided, that the county commissioners of any county, at their stated meeting in June, in any year, if they shall deem it necessary for the convenience of any township or townships in their county, to enable them to pay their taxes, without attending at the county seat, may make an order requiring

the county treasurer to attend one day in such township or townships, for the purpose of receiving taxes, and shall notify the treasurer thereof, and the treasurer shall be bound to attend accordingly, and shall state in the notices to be given, as aforesaid, on what days he will attend in said township or townships for that purpose.

The auditor of state shall cause all lands, inlots, outlots, and parts of lots forfeited to the state for the non-payment of taxes, and which have not been purchased by the original owners or any other persons, to be entered in a book, which entry shall set forth the name, by township and county.

Auditor of state to enter forfeited lands in book.

The said auditor shall, once in two years, make out a list of such forfeited lands, and forward same to the several county auditors, who shall proceed to sell the same, after public notice, at the court houses in their respective counties, at public auction, to the highest bidder, offering each tract separately, to satisfy the taxes.

List made out and sent to county auditors who sell land for the taxes.

Each person charged with taxes on a tax duplicate in the hands of a county treasurer, may, at his option, pay the full amount of such taxes on or before the 20th day of December, or one-half thereof, and the remaining half on the 20th of June next ensuing; provided, however, that all road taxes so charged shall be paid prior to the first mentioned date.

When one-half the taxes, as aforesaid charged on a tax duplicate, shall not be paid on or before the 20th of December, next after the same has been so charged, or when the remainder shall not have been paid on or before the 20th of June next thereafter, the county treasurer shall proceed to collect the same by distress or otherwise, with a penalty of five per cent on the amount of taxes so delinquent; and in all cases where such half of any taxes, other than on real estate, shall not have been paid on the 20th of December, the whole amount of taxes, other than real estate, for the current year so charged, shall be due and delinquent, and shall be collected with the above penalty.

Not paying taxes at times prescribed.

County treasurer to collect taxes. Penalty of five per cent.

When one-half of the taxes charged against any entry of real estate, shall not be paid on or before the 20th of December in each year, or collected by distress or otherwise, prior to the February settlement, a penalty of twenty per cent thereon shall be added to such half of said taxes on the duplicate; and if said taxes and penalty and remaining half of said taxes shall not be paid on or before the 20th of June next thereafter or collected by distress or otherwise, prior to the next August settlement, the same penalty shall be charged on said last half of said taxes, and the amount

Same.

Penalty of 20 per cent.

of the whole together shall constitute the delinquent taxes on such real estate to be collected as required by law. And if the amount of such delinquent taxes and penalty, together with the one-half of the taxes charged against such real estate for the current year, shall not be paid on or before the 20th of December of the same year, the said delinquent taxes and penalty and whole of the taxes of the current year shall be due and collected by the sale of such real estate in the manner authorized by law; and in case the first half of the taxes charged on any real estate shall be paid on or before the 20th of December, as provided in this act, but the remaining half thereof shall not be paid on or before the 20th of June next thereafter, or be collected by distress or otherwise prior to the next August settlement, then the same penalty shall be added to such unpaid taxes, and the same shall be treated as delinquent taxes, and with the taxes of the current year, collected by the sale of such real estate as aforesaid.

Delivery of duplicate to treasurer.

The county auditor shall, annually, on or before the 1st of October, deliver to the county treasurer the duplicate of taxes required by law to be made out; and the treasurer's office shall be kept open for the receipt of taxes from the time of the delivery of the duplicate to the treasurer until the 21st day of January, and from the 1st of April to the 20th of July.

Office to be kept open.

OREGON.

Tax officers

State Auditor.
State Treasurer.
Board of Commissioners for each county.
County Auditor.
County Treasurer, *ex officio*, Collector.
Sheriff, Collector (in certain cases).

Assessment roll.

The assessor in each county shall ascertain the names of all taxable persons, and all the taxable real and personal property in the county, and make out an assessment roll of all taxable property, and appraise the same.

Sworn list by taxable persons.

Every assessor shall require any taxable person in his county to furnish him a list of his taxable real estate situated in his county, and a list of all his taxable personal property in the state which shall be verified by oath, under a penalty. The assessor shall deduct the amount of indebtedness of such person to creditors within this state given under oath, from the amount of his solvent claims, and no allowance shall be made by the assessor for any amount of indebtedness over and above the amount of solvent claims returned to the assessor by such person.

The assessor shall set down in his assessment roll, the names of all taxable persons in his county, a particular description of the parcels of land to be taxed; the full cash value of each parcel of land taxed and of all the taxable personal property, and the total valuation of all property taxed real and personal.

Contents of
assessment
roll.

The board of commissioners of each county shall in September in every year, examine the assessment roll of their county, and may make any alterations or corrections that they shall deem proper.

Board of
commis-
sioners.

They shall at the same session estimate and determine the amount of moneys to be raised in their county for county purposes and apportion such amount, together with the amount of state and school tax required by law to be raised in their county.

Within thirty days after the assessment roll of any county has been examined, corrected and approved by the above board, the county auditor shall transmit to the state auditor a certified copy under the seal of the board.

Copy of roll
to state
auditor.

The state auditor on receiving such copies of the assessment roll shall estimate the amount of tax to be collected in each county for state purposes, and make a statement and preserve the same in his office, and also deliver a certified copy of such statement to the state treasurer who shall record the same and charge the respective counties with the amount of tax so ascertained to be raised in each.

Auditor's
duties.

The county clerk of each county, shall, within a stated time after the apportionment of taxes, make a certificate of the several amounts apportioned to be assessed on the taxable property of the county for state, county and school purposes, and deliver the same to the county treasurer with a transcript of the assessment roll.

Certificates
to county
treasurer.

The treasurer of the county, on receiving such certificate and roll, shall post public notice for all assessed persons to pay their taxes to him at his office before a stated time.

Notice.

At the end of that time (1st of January) the said treasurer shall return to the county clerk a list of the taxes remaining unpaid, with the names of the delinquents; whereupon the clerk shall issue to the sheriff of the county a certified copy of said list and names, with a warrant attached, commanding the sheriff to collect the taxes charged in said list, by demanding payment of the persons charged therein, and making sale of the goods and chattels of such persons if necessary; and that he pay over the moneys collected by him by virtue of the warrant to the county treasurer, and return said warrant, with the afore-

List of
delinquent
taxes.

said list and an account of his acts thereon, to the county court by a time specified.

Sheriff to assess and collect taxes in certain cases.

Any time within six months preceding the time for assessing property for taxes by the proper assessor in any county, any person desirous of taking or driving any horses, cattle or other stock from this to any other state, may make application to the sheriff of any county in which such property may be found, and upon such assessment the person making application may thereupon pay to such sheriff the amount of taxes so assessed, and take his receipt therefor, which receipt shall specify the property on which such taxes may have been assessed.

PENNSYLVANIA.

Tax officers.

State Treasurer.
Board of Revenue Commissioners.
Board of Revision.
County Commissioners.
County Court of Quarter Sessions.
County Treasurer.
County Assessors and Assistants.
Collectors of County Rates and Levies.
Supervisors of Townships.
Overseers of the Poor.
Township Assessor.
Collector of Township Rates and Levies.

County rates and levies. County commissioners to make estimate. Duties of assessors.

The commissioners of every county shall, at their first meeting after the general election in each year, proceed to make an estimate of the probable expense of the county for the ensuing year.

The assessors of the several counties shall, on the receipt of precepts from the commissioners of the counties, proceed to take the names of all the taxable inhabitants within their respective wards, townships and districts, and also all the following real property, viz.:

List.

All houses, lands, lots of ground and ground rents, mills and manufactories of all descriptions; all furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards and ferries.

And personal property, viz.:

All horses, mares, geldings and cattle over four years.

All offices and posts of profits, professions, trades and occupations, and all single freemen above twenty-one years who shall not follow any occupation or calling.

Assessment.

When the returns of the assessors shall be rectified, if necessary, the commissioners shall proceed to assess the proportion of every ward, township, and district according

to the adjusted valuation of the taxable property and other subjects of taxation, in such ward, township and district; provided that no tax in any county shall in one year exceed the rate of one cent in every dollar of such adjusted valuation, and shall be lowered in due proportion, as the tax on property shall be lower than one cent in the dollar.

When the proportions of the several wards, townships and districts shall be ascertained, the commissioners of the respective counties shall cause accurate transcripts of the assessments to be made out, and transmit them to the respective assessors by a stated time, together with a statement of the rate per cent, and the day of appeal fixed by them.

Transcripts
of assess-
ments.

The several assessors shall, on receipt of such transcripts, give notice at least five days before the day of appeal to every taxable inhabitant in the respective ward, township or district, of the sum for which he stands rated, and the rate per cent of such amount, and the time and place for such appeal.

Assessors to
give notice
of assess-
ment.

The commissioners of the respective counties shall also advertise in one or more newspapers, at least three weeks before the day of appeal, of the time and place fixed for such appeal.

Commis-
sioners to
give notice
of appeal.

The several assessors shall, in each of the two years succeeding the triennial assessment, give notice to the taxable inhabitants in like manner as after the triennial assessment, but in the following cases only, viz. :

Assessors to
give notice
in certain
cases.

In the case of real property where buildings or other improvements have been destroyed since such triennial assessment, and in the case of personal property, offices, professions, trades and occupations, where there has been any alteration in the assessment, occasioning a different valuation from the former year, and also where persons have come to inhabit in the county since such triennial assessment.

At the time and place fixed for the appeal, which, in each of the two years after the triennial assessment, shall be held in the commissioners' office of the proper county, the commissioners shall attend and hear all persons who may apply for redress, and grant such relief as to them shall appear just and reasonable; provided, that the commissioners shall not make any allowance or abatement in the valuation of any real estate in any other year than that in which the triennial assessment is made, excepting where buildings or other improvements have been destroyed subsequently to such triennial assessment.

Appeal.

Assessors
to attend
appeal.

Assess-
ments regu-
lated.

Duplicates
of assess-
ments.

Commis-
sioners to
hear appeals
at any time
when in
session be-
fore pay-
ment of tax.

Collector of
county
rates and
levies ap-
pointed by
commis-
sioners.

Commis-
sioners' war-
rants with dupli-
cate to
collectors.

Goods and
chattels
sold to pay
tax, or de-
linquent
imprisoned.

Assess-
ment,
where man-
sion house
is situated.

TOWNSHIP
RATES AND
LEVIES
Supervisors
to lay as-
sessment.

The several assessors shall attend the meeting to prevent impositions on the commissioners by the persons appealing.

Immediately after the appeals are over, the commissioners shall proceed to regulate the assessments according to the alterations made, and cause their clerks to make duplicates in such form as the commissioners may direct.

The commissioners shall hear appeals at any subsequent time when they may be in session, previous to the payment of the tax, and to make such alterations as they might have done on the regular day of appeal; provided that no such appeal shall be heard unless the appellant shall have given due notice thereof to the assessor of the proper ward, township or district.

Every assessor shall, on or before the day of appeals in every year, return the names of two citizens of his ward, township or district, to the commissioners of the respective county, one of whom so returned may be appointed, by such commissioners, the collector of the county rates and levies for such ward, township or district, without requiring the bond or mortgage or other security, as in the case of collectors of township rates and levies, provided, the collector owns a freehold estate, which shall be sufficient security for the faithful performance of his duties. The commissioners, however, shall not be confined in their appointment to the names returned by the assessors.

The commissioners of each county shall issue their warrants with the duplicate aforesaid, to the respective collectors of county rates and levies, therein authorizing and requiring them to demand and receive from every person named in the duplicate the sum wherewith he stands charged.

By neglect or refusal to pay tax, the goods and chattels of delinquent shall be distrained and sold by collector, and in default of the same, delinquent shall be imprisoned in jail until tax and costs are paid, or he is discharged by law.

The assessors of the several counties shall, on seated lands,* make the assessment in the township in which the mansion house is situated; where township lines divide a tract of land.

It shall be lawful for the supervisors of any township to lay an assessment not exceeding one cent on the dollar upon real and personal estate, offices, trades and occupations, for

* Occupied lands; as unseated lands mean unoccupied. See *Blackwell's Tax Titles*.

the purpose of laying out, opening, making, amending or repairing of roads and highways, and for the making and repairing of bridges, and for such other purposes as may be authorized by law.

It shall be lawful for the overseers of the poor of any township, having first obtained the approbation of any two justices of the peace of the county, to lay a rate or assessment, not exceeding one cent on the dollar, at one time, upon all real and personal estate in such township.

Overseers of poor to lay assessments.

In every case in which a rate or assessment shall be laid for township purposes, the same shall be levied upon the basis of the last adjusted valuation, made as aforesaid for the purposes of regulating county rates and levies.

Assessment levied on basis of last adjusted valuation.

The supervisors and overseers respectively laying such rate or assessment shall take to their assistance the township assessor, who shall furnish a correct copy of the last adjusted valuation in the township, and give his aid in making such assessment.

Supervisors and overseers with township assessor to lay assessment.

The supervisors and overseers of every township shall cause the rates or assessments laid by them respectively, to be entered in books to be prepared for that purpose, which shall be signed by them respectively and deposited with the town clerk, if there be one in the township; if not, it shall remain with the supervisors or overseers respectively, and those having charge shall permit any person charged with township rates and levies to inspect the same without fee and give copies.

Assessments entered in books.

The supervisors and overseers of every township shall, annually, appoint some inhabitant of the township to be collector of the township rates and levies who shall give bond with surety or bond with mortgage of real estate. They shall cause duplicates to be made of the rates and assessments made by them respectively, which they shall sign, and shall issue their warrant with such duplicates to the collector, requiring him to demand and receive from every person named in the duplicate, the sum wherewith such person stands charged.

Supervisors and overseers to appoint collector of township rates and levies.

On neglect or refusal of payment of the sum charged to persons for township rates and levies, it shall be lawful for the collector to levy the same by distress and sale of the goods and chattels of such person; and in default of said goods and chattels, imprison such person in jail until the amount and costs are paid.

Goods and chattels sold to pay tax, or person imprisoned.

It shall be lawful for any person aggrieved by such rate or assessment to apply by petition to the next court of quarter sessions of the respective county, who shall have power to take such order thereupon as shall be expedient,

Court of quarter sessions to hear appeals.

and the same shall conclude and bind all parties. A judge of the above court may order stay of proceedings for collection of the sum charged until the appeal be determined.

Supervisors and overseers to collect in certain cases.

If there be no township treasurer, the supervisors and overseers of the poor, or some person authorized by them respectively, shall collect the township rates and levies by them respectively laid.

Collector or assessor refusing to serve; penalty.

If any person appointed collector from whom security shall not be required, or if any assessor shall refuse to serve, he shall forfeit and pay the sum of twenty dollars: provided that no person who shall have served as collector or assessor shall be appointed or chosen for the second term, without his consent, for the term of ten years.

Certificate of commissioners.

The commissioners shall, within three months from the delivery of the duplicate to the collector, file a certificate in the office of the prothonotary of the court of common pleas of the county, stating the amount due and unpaid by such collector; and the prothonotary shall enter the same on his docket, which certificate shall, from such entry, have the same operation and effect as a judgment of said court, and execution may be issued in like manner as on judgments for the amount remaining unpaid at any time after the entry aforesaid. All boroughs and townships shall be separate and independent of each other in the assessment of county rates and levies; and shall elect their own assessors and other officers who shall have the same powers in discharge of their duties as are exercised by township assessors in relation to assessment of county rates and levies.

STATE TAXES. Duties of assessors and assistants.

The assessors and assistant assessors of the counties, in the receipt of the precepts issued by the commissioners, shall proceed to ascertain the amount, description and value of the several objects of taxation according to the best information to be obtained by them, and make out a full statement thereof, and return it to the commissioners; and if they fail to obtain a correct or special description, they shall return the aggregate value thereof, as nearly as they can ascertain the same; and in all cases the estimates of the assessors, when practicable, shall be made, as they would appraise the same in payment of a just debt from a solvent debtor: provided, if any taxable person shall swear that the value of his taxable estate does not exceed a certain sum, the assessors shall value the property at such sum.

Assessors to give notice of assessment.

The assessors, after completing said assessments, shall give notice to such of the persons so assessed in the manner required in relation to county rates and levies, and the

appeal and proceedings shall also be regulated in the same manner as in those cases.

The commissioners of each county shall make out and file with the treasurer of the county, a statement of the amount, description and value of the real and personal property, trades, occupations, professions and offices made taxable with the statement of the sum assessed for the use of the state, with the apportionment of the same among the wards, districts and townships; a similar statement shall be made out and certified under seal by the commissioners of the county and transmitted annually to the auditor general.

Statement
of commis-
sioners.

The treasurer of each county shall annually, at a stated time, furnish to the auditor general, a statement of the amount received by him for the use of the state, and settle his account with the auditor general, and the treasurer shall then pay into the state treasury, the amount so received by him.

Statement
of treasurer.

The commissioners of the proper county, and the supervisors and overseers of the poor of the proper township, as the case may be, shall at all times make abatement or exonerations for mistakes, indigent persons, unseated lands, &c., as shall appear just and reasonable to them; and the commissioners shall direct their clerk to enter in a book the names of all persons abated or exonerated, together with the reason why, the amount and date when made, and give the collector a certificate directed to the county treasurer, stating the nature of the tax, and the amount exonerated, in order to make a settlement accordingly, and the same course shall be pursued by the supervisors and overseers of the poor with respect to exonerations of township rates and levies.

Abatement
of or ex-
onerations
from taxes.

Should any county assess and collect for state purposes a less amount than the appropriations made to the said county for academies, female seminaries, and for common school purposes, the said counties failing so to assess and collect the state tax aforesaid, shall make up and pay the said difference out of their county treasury.

Failure to
collect all
of state tax
for certain
purposes.

The county commissioners shall compose a board of revision, of which the commissioner holding the oldest certificate of election shall be the president. They shall each make oath that they will revise, correct and equalize the valuation of all taxable property in their county.

Board of
revision.

The county commissioners of the several counties as soon as the assessors of the several districts and townships in their respective counties have made their returns, shall, by advertisement in two newspapers, or if there be none, by handbills, publish a statement showing the aggregate

Statement
by county
commis-
sioners.

value and assessments of each assessor in the county on property taxable for county purposes, upon mortgages, moneys at interest, debts due from solvent debtors, stocks, loans and investments in corporations of other states, upon household furniture, and upon watches, upon all salaries and emoluments of office, and all persons, trades, occupations and professions; and will also show the whole amount of taxes assessed on each ward, district and township in the county; and at the time and in the manner herein provided for publishing said statements, the county commissioner shall also give public notice of a day for finally determining whether any of the valuations of the assessors have been made below a just rate according to the meaning and intention of this act.

Any person
to examine
return.

From the time of publishing the returns of the assessors until the day appointed for finally determining whether any valuation of the assessors has been made too low, any taxable inhabitant of the county shall have the right to examine the said return in the commissioner's office.

Duties of
board of
revision.

The board of revision in each county shall, on receiving the returns of the assessors, proceed to examine and inquire whether the same have been made conformably to law, and whether all property to be valued for taxation for state and county purposes, has been valued at a sum the same would on notice bring at public sale. They shall consider the written communication of any taxable inhabitant relative to any property which he shall believe to have been reduced too low; and on the day appointed for determining whether any property has been reduced too low, or reduce the same if too high, they shall proceed to raise the valuation of any property reduced too low, and if they cannot, on the day appointed, revise, raise and equalize the valuation of all property which they shall believe to have been reduced too low, they may adjourn from day to day, until the whole of such valuation shall have been revised, raised and equalized.

When the whole of the valuation of the assessor shall have been raised, revised and equalized, the same proceedings shall be had in reference to notice, appeals and corrections now had by the laws of this state, excepting only that the board of revision instead of the county commissioners shall hear and decide upon all appeals.

Board of
revenue
commis-
sioners.

For equalizing the assessment and taxes for the use of the commonwealth, in the different counties thereof, the president and associate judges of the courts of common pleas of each judicial district shall appoint one person; and the persons thus appointed and the state treasurer shall

constitute a board of revenue commissioners, to meet biennially at Harrisburgh as soon as the assessments shall have been made in the several counties, on a day to be fixed by the state treasurer, who shall be president of the board. The board, before proceeding to its duties, shall be sworn to support the constitution of the state, and act with fidelity and impartiality.

The county commissioners of the several counties shall, before the meeting of the said revenue commissioners, furnish the state treasurer with a statement, under oath, of the returns made by the assessor, of the value in the aggregate of all the property liable to state tax in the said counties, respectively, distinguishing real from personal estate; which statements shall be submitted to the board of revenue commissioners, as soon as organized; and the county commissioners and other city, county, or township officers, on being required, shall furnish answers, under oath, to such interrogatories or inquiries as may be addressed to them by the said board.

Statement
by county
commis-
sioners.

The said board of revenue commissioners, when duly organized, shall proceed to ascertain and determine the fair and just value of the taxable property in Philadelphia and the several counties of the state, adjusting and equalizing the same as far as possible, so as to make all taxes bear as equally as practicable upon all the property in the state in proportion to its actual value; and they shall then make a fair record of the said valuation in duplicate, and file one copy, signed by the revenue commissioners, with the state treasurer, and one with the auditor-general, to be and remain as the valuation of said property till the next meeting of the board.

Duties of
board of
revenue
commis-
sioners.

Whenever the said board shall, to equalize the taxation in the several cities and counties of the state, reduce the aggregate valuation of property in such city or county, such city or county may proceed to collect the state tax as fixed by law, upon the aforesaid aggregate valuation; and there shall be paid into the state treasury, for state purposes, the quota of such city or county, based on such reduced valuation; and the tax levied by reason of the excess valuation merely, shall be received by such city or county as county tax, and for county purposes.

State tax
collected on
reduced
valuation;
excess of
valuation
paid for
county
purposes.

In case the assessed valuation of property in any county shall hereafter exceed the aggregate valuation of property in such county as may be established by the board of revenue commissioners, said excess valuation shall not be exempt from taxation for state purposes, but the valuation for the several counties fixed by said commissioners shall

Excess of
assessed
valuation
over aggre-
gate valua-
tion as fixed
by board,
not exempt
from state
tax.

Aggregate valuation treated as a minimum valuation.

Precept of state treasurer to county commissioners to assess and collect state taxes, and his transmission of amount of increased valuation.

be treated as a minimum valuation, below which the aggregate amount of assessments in the respective counties shall not descend.

The state treasurer, on receipt and filing of said record shall forthwith transmit to the commissioners of each county a copy of the valuation of the property of said county, and issue his precept requiring said commissioners to assess and collect the state tax in their respective counties, on the amount of the valuation so transmitted; provided, that whenever the said revenue commissioners shall find it necessary to increase the aggregate value of the assessable property in any county in order to equalize taxation, the state treasurer shall forthwith transmit to the county commissioners of said county the amount of such increased valuation; and the said county commissioners, on the receipt thereof, shall forthwith add to the valuation of the taxable property of each tax-payer of said county such a proportion of said valuation as shall be expressed by a fraction, of which the numerator shall be the aggregate increase of the valuation for said county, expressed in numbers as reported by its county commissioners to the state treasurer; provided, that said revenue commissioners shall be confined exclusively to the evidence received from citizens, officers, and records of the respective counties, in adjusting the aggregate value of the taxable property of the counties respectively.

Taxes collected.

The commissioners of the several counties shall cause to be collected the taxes as aforesaid adjusted and assessed; and the respective county treasurers shall pay over the same as fast as collected to the state treasurer; and if the quota of any county be not paid over before the second Tuesday in January in each year, to the state treasurer, then the amount remaining unpaid, after deducting commissions for collecting the same, shall be charged against said county on the books of the state treasurer, and shall bear an interest of five per cent till paid.

Abatement of five per cent.

If any county shall pay into the state treasury its quota of tax levied on its said adjusted valuation fifteen days before the 1st of August, in any year, such county shall be entitled to an abatement of five per cent on the amount so paid; and any state tax remaining unpaid by any individual or corporation, after said tax is due and payable by said county to the state, shall bear an interest of six per cent, and be a lien on the estate on which it is charged, till fully paid and satisfied, and the treasurer of each county, incorporated city, district and borough of this state, on the payment of any dividend of interest to any holder or agent

claiming the same, on any scrip, bond or certificate of indebtedness issued by said city, district and borough, shall assess the tax herein made and provided for state purposes upon the nominal value of every said evidence of debt; said tax to be deducted by said treasurer on the payment of any interest or dividend aforesaid, and the same shall be held by him, until paid over to the state treasurer.

Tax assessed on nominal value of any scrip, bond or certificate of indebtedness.

Each assessor within the commonwealth, at the time of making the assessments in his ward, borough or township, shall require every person, firm and partnership, and the president, secretary, cashier or treasurer of every company or corporate body, subject to taxation therein, to deliver him a statement, in writing (or partly written and partly printed), showing the aggregate amount of money due and owing by solvent debtors to such person, partnership, firm, company or corporate body, whether on mortgage, judgment, decree, bond, note, contract, agreement, accounts and settlements in the orphans' courts and courts of common pleas, and other accounts, excepting executory contracts and agreements, where possession has not been delivered to the vendee under such contracts or agreements, and excepting notes, contracts, or accounts for work or labor done, and bank notes, whether payable on demand, or at any specified time past, present or future, or whether the time of payment be specified or not, and whether containing an agreement to pay interest or not, whether written or verbal; and also the amount of all shares or stocks held or owned by such person, company, firm, or corporate body, in any bank, institution or company, now or hereafter incorporated in pursuance of any law of any other state or government, and all public loans or stocks whatever, except those issued by this commonwealth, and all money loaned or invested on interest in any other state, and the several items aforesaid composing such aggregate; provided, that this section shall not be construed to require any statement of notes discounted or negotiated, or held by any banking institution.

Assessor to demand written statement of aggregate amount of money owing by solvent debtors.

Each person, the president, secretary or treasurer of each company, and some member of each firm or partnership, from whom statements may be required as above, shall, within fifteen days after being so required by the assessors, respectively make out and deliver to such assessor the statement or statements aforesaid; and the person making such statement shall certify that the same is true and correct; and if any of the aforesaid parties shall refuse or neglect the required statement, the assessor shall proceed to make out, from the best means in his power, a statement

Statements to be delivered and certified to be correct.

If person neglect or refuse, assessor to

make out statement.

If person fail to make statement, penalty.

Statements returned by assessor to county commissioners.

Assessment by commissioners.

Proviso.

County commissioners to issue precept to assessors.

of money or stock specified above, owned by such person, firm, partnership, company or corporation.

If the above required persons do not, in their statements, set forth the full aggregate amount of their money or stock as required, they shall respectively forfeit the sum of one hundred dollars; the said statement, however, is not required to exhibit more or other facts than the whole or aggregate amount of the money or stock specified as above.

Each assessor shall, at the time he is required to make return to the county commissioners of other property assessed by him, make return of the statements received and made out by him, in pursuance of the above provisions; and the money and stock specified above, ascertained, and from the statements aforesaid, shall be, by the county commissioners assessed and taxed in the same manner, for the same purposes, and at the same rates as are specified and provided for the assessment of money and stock in the act of the 29th of April, 1844 (providing for a tax of one and a half mills on each one per cent of the dividend or profit on the capital stock of all banks, institutions and companies incorporated by this commonwealth, where there is a dividend or profit on such stock of six per cent per annum, or more; and where there is no dividend or profit declared or the dividend or profit is less than six per cent per annum, then the treasurer or cashier is to transmit to the treasurer a sum equal to three mills on every dollar of the value of the capital stock, estimated at its actual value in cash), provided, that in case any person, any member of any firm or partnership, any president, secretary, cashier or treasurer of any company or corporate body shall refuse or neglect to make any statement, as hereinbefore required, the county commissioners shall add to the amount returned by the proper assessor of money and stock as aforesaid, owned by any such person or company, firm or corporate body, an amount equal to fifty per cent thereon, and shall then proceed to levy the tax aforesaid upon the whole amount thereof.

Within four weeks after the general election, the county commissioners shall issue their precept to the assessors of the respective townships, wards and districts, who shall, within sixty days thereafter, make out and return a perfect list of all the taxable inhabitants of their wards, townships and districts, respectively, and all taxable property and valuation of the same; said value to continue till the next triennial assessment, at which time the assessment shall be made by the assessors and assistant assessors.

If the assessors shall believe that any person or corporation has rendered a false return or not made a full disclosure, they shall return what they believe to be the full value and amount to the commissioners of the proper county, and such person or corporation may appeal to the county commissioners who may abate the assessment on evidence of appellant or other evidence.

If return be false assessor to make return.

If the assessors and assistant assessors do not rate all objects of taxation at the actual value and at the rates and prices for which they would *bona fide* sell, the county commissioners on the return of the said assessors to their office, shall raise or reduce the said value to the true standard. The commissioners shall not impose a different rate per centum on different townships in their county, but the same shall be equal throughout, and all rates shall be levied on the assessments as returned and corrected.

If assessor do not rate taxable objects at actual value, commissioners to fix value to true standard.

Rate to be equal.

The county commissioners immediately after the return of the assessments and valuation of their respective counties in every year of triennial assessment, shall make out a tabular statement of such assessment, showing the amount at which all the real and personal property and respective offices and posts of profit, possessions, trades and occupations, and all other matters and things made taxable, have been valued and assessed; also the gross amount of tax assessed for county purposes in said county, and the rate per centum imposed to raise such tax, and transmit the same to the auditor general to be filed in his office.

Tabular statement by commissioners.

The period during which warrants issued to collectors shall be effectual for the collection of taxes, shall be two years and no more.

Warrant effectual for two years.

Every collector shall, within six weeks from the date of his warrant, pay all such moneys as he may by that time have received, to the treasurer of the proper county or township, as the case may be, at a certain time and place to be mentioned in such warrant.

Collector's duties.

Every collector shall, within three months after receiving the corrected duplicate, pay to the treasurer of the proper county or township, as the case may be, the whole amount of the taxes charged and assessed in such duplicate, excepting such sum as the commissioners or supervisors and overseers, as the case may be, in their discretion may exonerate him from, on pain of being answerable for, and charged with, the whole balance so remaining unpaid.

The collectors of the townships in which the lands lie, shall return to the commissioners of the several counties, all real estate within this commonwealth on which personal property cannot be found sufficient to pay the taxes as-

Real estate on which sufficient personal property is not found to

pay taxes; and where owner does not pay taxes, shall be sold.

No sale until owner refuses or neglects to pay for two years.

Proviso.
Redemption.

sessed thereon, and where the owner neglects or refuses to pay the said taxes; and the said lands shall be sold as unseated lands are now sold in satisfaction of the taxes due by the said owner; provided, that no sale shall be made of such lands, for the purpose aforesaid, until the owner thereof shall have refused or neglected to pay the taxes aforesaid for two years; provided, further, that the owner or owners of all such lands shall have the right to redeem them at any time within one year after receiving actual notice from the treasurer of the county where such lands lie, that they have been sold, by paying the amount of taxes and costs due thereon, with interest from the time when said taxes fell due.

RHODE ISLAND.

Tax officers.

Assessors of Towns.
Court of Common Pleas.
General Treasurer.
Town Treasurer.
Collector.

Electors of town to impose taxes.

The electors of any town may impose a tax for lawful purposes on the ratable property of the town, either in a sum certain, or in a sum not less than a certain sum and not more than a certain sum, or, in a certain percentage on the valuation of such property, to be made by the assessors of the town; and may order the time when such tax shall be assessed, and when the same shall be paid.

Assessment and apportionment of tax.

The assessors shall assess and apportion any tax on the inhabitants of the town, and the ratable property therein, at the time ordered by the town.

Notice to bring in account of ratable estate.

Before assessing the same, they shall give public notice by posting or advertising, requiring every taxable person and body corporate, to bring in unto them a true and exact account of all his ratable estate, describing and specifying the value of every parcel of his real and personal estate, at such time as they may prescribe.

Sworn account of valuation of ratable estate.

Every person bringing in any such account shall make oath before one of the assessors that the account exhibited by him contains, to the best of his knowledge and judgment, a true and full account and valuation of all his ratable estate; and whoever neglects or refuses to bring in such account, if overtaxed, shall have no remedy therefor.

List.

The assessors shall make a list containing the true full cash value of all the ratable estate in the town, placing real and personal estate in separate columns, and distinguishing

those who give in an account from those who do not; and shall apportion the tax accordingly.

If any person shall bring in an account, the assessors shall nevertheless assess such person's ratable estate at what they deem its cash value.

Assessors to assess notwithstanding account.

Any person aggrieved thereby, may, within six months after the time appointed for the payment of such tax, petition the court of common pleas for the county, which court shall give reasonable notice to the assessors to answer the same, and if, on trial, it shall appear that such person has concealed or omitted any property, or has not placed a fair value thereon, the assessors shall have judgment and execution for their costs.

Petition of aggrieved person to court of com. pleas.

If it shall appear to the court that a true account was given in, they shall give judgment that the sum in which such person was overtaxed, with his costs, be deducted from his tax; but if such person's tax be paid, or if the amount overtaxed and costs be more than the tax, then the same, or the overplus, shall be paid by the town treasurer out of the treasury, on producing a copy of the judgment.

Orders of court.

The assessors, on completing the assessment as aforesaid, shall sign and deposit the same in the office of the town clerk.

Assessment deposited in town clerk's office.

The town clerk shall make and deliver a copy to the town treasurer, who shall forthwith issue a warrant affixed to said copy, directed to the collector of taxes of the town, commanding him to proceed and collect the several sums of money therein expressed, of the persons and estates liable therefor, by the time directed by the town, and pay over the same to him or his successor in office.

Warrant of town treasurer to collector.

Whenever any state tax is hereafter ordered by the general assembly to be assessed and levied on the inhabitants or ratable estates within this state, and no special provision is ordered, the secretary of state shall forthwith send a certified copy of the act imposing the tax, to the town clerk of every town who shall notify the assessors thereof and deliver such copy to them; and the assessors shall immediately give notice and proceed to assess the same or their town's proportion thereof, the same as in a town tax.

State tax.

Any person bringing in a list of his ratable estate, if overtaxed shall have the same remedy as if it were a town tax, and if, on petition, judgment be given that such person is overtaxed, or if any person's tax for any cause be not collected, the deficiency caused thereby in the town tax shall be paid to the state by the town treasurer out of the town treasury.

Overtax.

Assessment deposited and copy sent to general treasurer.

The assessors, having completed the assessment, shall sign and deposit it in the office of the town clerk of the town, who shall forthwith send a copy to the general treasurer with the names of the town treasurer and collector of taxes of the town and address.

Warrant of general treasurer to collector.

The general treasurer shall forthwith issue his warrant affixed to said copy, to the collector of the town, commanding him, in the name of the state, to collect the several sums therein expressed against each person's name, by such time as is by law limited, and pay over the same to him or his successors in office.

The collector shall proceed forthwith to collect the same, in the same manner as in the case of town taxes.

TENNESSEE.

Tax officers.

Board of Review (composed of the Assessor and two freeholders of the District of Complainant).
County Court.
Clerk of County Court.
District Assessor.
Collector.

County revenue, how derived.

County revenue is derived from taxes;
On white polls;
On property;
On sales of merchandise;
On sales of patent medicines;
On the exercise of privileges;
From strays;
From fines and forfeitures, and
From moneys remaining unclaimed more than two years in clerks' offices.

The polls, property, sales of merchandise and privileges that are taxable or exempt from taxation, for county purposes, are the same that are taxable and exempt from taxation for state revenue.

County rate of taxation not exceed state rate.

The rate of taxation for county purposes shall not exceed the rate of state taxation for the time being.

County court to impose taxes for county purposes.

The county court may impose taxes for county purposes, and fix the rate thereof at its first session every year; and if the court omit said duty at said first session, it shall perform it at its next April or any subsequent quarterly session.

County tax, how imposed.

Taxes on property for county purposes shall be imposed on the value thereof, as the same is ascertained by the assessment for state taxation.

County revenue,

County revenue shall be collected by the officers at the

time and in the manner prescribed for the collection of the state revenue. how collected.

The person elected collector of the state and county tax at the first court in each year, if the court elect a collector, and if not, the sheriff shall, at the April court then next thereafter, enter into bond, with approved sureties, to the satisfaction of the county court, in a penalty double the amount of the county tax to be collected for the year, payable to the state of Tennessee, conditioned to collect, duly account for and pay into the county treasury at the time prescribed by law, all taxes by him collected, or that ought to be collected in each year, during his continuance in office. Collector's bond.

He shall also, in open court, take and subscribe an oath for the faithful performance of his duty, which shall be indorsed upon his bond. Oath.

This bond and oath shall be entered of record in the office of the clerk of the county court, and the original therein filed away and preserved. Bond and oath recorded and filed.

A book, to be called the Revenue Docket, shall be kept by the clerk of the county court, as one of the books of his office in which he shall record all the sources of the county revenue, whether consisting of taxes upon polls and property, or upon sales of merchandise and patent medicines; or on the exercises of privileges; or on strays; or of fines and forfeitures, or otherwise. Revenue Docket.

Every white male inhabitant of the state, between the ages of twenty-one and fifty years, except persons wounded in the military service of the country, or deaf, dumb, blind, incapable of labor, ministers of the gospel, or persons exempt by particular laws, shall pay a poll tax. Who to pay poll-tax.

Any person incapable of labor, wishing to have himself declared exempt from the poll tax, shall apply to the county court by petition, stating the ground of his claim thereto; and if the court, upon hearing the petition and the testimony produced before them, be of opinion that the petitioner is incapable of labor, they shall declare him to be so, of record; and the production of a copy of the same, duly authenticated to the collector, shall be his authority for omitting to collect the poll tax from such person. Exemption from poll tax.

Assessed taxes, and the cost of reporting land for sale for taxes, shall be and remain a lien upon all lands and other real estate, and upon all slaves and other taxable property of the individuals who are returned for the same, when they shall become due and payable according to law. Lien.

- Extension of lien.** This lien shall extend to each and every part of all tracts or lots of land, and to every species of taxable property, notwithstanding any division or alienation thereof; or the assessing or advertising the same in the name of persons not actually owners thereof at the time of the sale, or though the owner be unknown.
- Building liable for license tax or penalty.** In all cases where license is, by law, required for the exercise of any privilege, the building in which such privilege shall be exercised shall be liable for the tax, or the penalty incurred by exercising the privilege without license.
- Assessor, appointment.** There shall be an assessor of taxes for each civil district in every county of the state, who shall be appointed by the county court at its January session every year, and be a resident of the district for which he is appointed.
- Same.** The judge or chairman of the county court may, in vacation, appoint an assessor for any district in which the court has omitted to appoint one, or the appointee, by reason of sickness or other sufficient excuse, is unable to perform the duty.
- Oath.** Before entering upon the duties of the office, each assessor shall take an oath before a magistrate, faithfully to perform said duties.
- Meeting of assessors.** Upon the Saturday next after their appointment, the assessors shall meet at the court house of their respective counties, and agree and determine upon the basis of the assessments, which shall be equal and uniform.
- Property assessed to owner.** The person who, on the 10th of January, in any year, is owner of real estate liable to taxation, shall be bound to pay the taxes assessed thereon for that year; and the same shall be assessed in the name of such person, if he can be discovered.
- Fiduciary cases.** All property held by an executor or administrator, trustee or guardian, or by any person in any fiduciary character, shall be assessed to said person in such character, and shall be entered in the assessor's book in a separate line from his own property.
- Place of assessment.** As to the place of assessment the following rules shall be observed:
 Every person shall be assessed for his poll tax in the county where he resides when the assessment is made, unless he has been assessed for the same tax year in another county.
 All real property shall be assessed in the county where it lies.
 Slaves shall be assessed to the owner in the county where he resides, whether in his possession or not, and whether

in the same county or not. If hired out in another, they shall be assessed to the hirer for the amount of the hire, and if the owner lives in another state, then they shall be assessed to the hirer at the value.

All other personal property shall be assessed in the county where it is at the time of the assessment.

In estimating the value of lands and town lots, their location, proximity to local advantages, quality of soil, growth of timber, mines, minerals, quarries, fossils unworked, and improvements not liable to separate tax, shall be taken into consideration, and they shall be set down at their real value in money, not at forced sale, according to the best judgment the assessor can form, from information, inspection or otherwise.

Criteria of
value of
lands.

In estimating the value of saw and other mills, distilleries, breweries, foundries, forges, establishments for mining and quarrying, working marble, making gins or carriages, and other manufacturing establishments, turnpike or plank road gates, or roads and bridges, and ferries and wharves, the annual gross income of the same, their location and other sources of value shall be taken into consideration.

Of other
property.

The assessors shall enter the assessment of real property in one book, and of persons and personal property in another, suitably ruled and substantially bound.

Assessment
books.

The book containing the assessment of real property shall show, in separate columns:

Realty
book.

1. The name, in alphabetical order, of each owner of the property assessed in each civil district, unless the owner be unknown, in which case it shall be so stated.

2. The description of the property.

3. The contents, when it can be known, in acres.

4. The value of the property.

5. The amount of the tax assessed on the same.

In describing lands assessed, when it can be done, the surveyor's district, range, township, section and sectional subdivisions shall be shown. If this cannot be done, the assessor shall adopt that mode of description which will most clearly and conveniently identify the property. When several tracts or parcels of land, belonging to the same person, lie contiguous, forming one entire tract, the whole may be included in one valuation, and so extended.

Description
of lands.

The book containing the assessment of persons or polls and personal property, shall show in separate columns:

Personalty
book.

The name, in alphabetical order, of each owner of property assessed in each civil district; the number of slaves to be taxed to each person; the value of said slaves; all saw and grist mills, distilleries, breweries, foundries, forges,

establishments for mining, quarrying, working marble, making gins or carriages, and other manufacturing establishments, turnpike or plank road gates or roads, and bridges, ferries and wharves; the value of said property; jewelry, gold and silver watches, chains, gold and silver plate and ornaments over fifty dollars; pianos and household furniture over the value of five hundred dollars, and all pleasure vehicles; the value of said property; race horses used for racing and entered, trained or run, during the year preceding the assessment, and all horses and mules over the value of one thousand dollars, except stallions or jacks kept to be let to mares for pay, and such horses and mules as are kept and used for saddle and harness purposes; all neat cattle and sheep over the value of five hundred dollars; all capital lent or deposited in or out of the state at interest; the value of said property; all slaves and state stocks; the value of said property; the polls; aggregate amount of taxes.

Notice of assessment.

Each assessor shall give fifteen days' notice of time and place of assessment. The tax-payer shall give in to assessor a complete list of his property, subject to taxation of every description.

Tax-payer's list.

Assessor to examine property.

The assessor having derived all information from the owner he can, shall go and examine the land himself. If the owner or person having charge is absent from necessity, or infirm, or a female, the assessor shall make a list of property from the best information he can obtain.

In certain cases to make list.

Second assessment.

On a second assessment, the assessor shall give a like notice as above.

Failure of owner to give list.

If the owner fail to give list, on demand, the assessor shall make one and assess a double tax on property.

Meeting to equalize assessment.

Assessors shall annually meet to equalize assessments, and a majority shall make alterations.

Board of review.

If any one is aggrieved by assessment, the assessor, with two freeholders of the district where complainant lives, shall review the assessment, and the assessor shall enter in his book the proper correction, subject to revision on appeal to county court.

List for collection.

The clerk of the county court shall make out from the original assessment books, a list, in a ruled book of alphabetical names of every person against whom a tax has been assessed, and the amount which he, certifying to its correctness, shall give to the collector.

Aggregate for comptroller.

The clerk shall also make out an aggregate statement of taxable property and polls in each civil district and state tax due thereon, and forward the same to the comptroller

on or before the 1st of July in each year, on forfeiture of fifty dollars.

The collector on receiving the tax list shall immediately give twenty days' notice in four public places in each civil district, of time and place where he will receive taxes.

Notice to pay taxes.

If any person in the district fail to attend, or otherwise fail to pay his taxes on or before the day appointed, the collector shall distrain and sell delinquent's goods and chattels on twenty days' notice of sale.

Distress.

If there are no goods and chattels distrainable, the collector shall report to the circuit court of the county at the first term of the court, stating in report the tracts of land, lots that have been assessed for the year, on which said taxes are due and unpaid, and that owners have no goods and chattels distrainable for taxes in his county. The court shall then give judgment against said lands in the names of reputed owners, and on such judgment the clerk shall issue an order for sale of said lands.

Sale of land for taxes.

Report.

Judgment.

The collector shall give forty days' notice of time and place of such sale, describing lands (notice published in newspapers), and if the taxes are not paid before the time of sale, the lands are sold enough to satisfy taxes and costs.

Notice of sale.

No land shall be sold for less than the taxes and costs thereon, and that bidder shall be the purchaser who will pay the same for the smallest number of acres.

If no person will bid the amount of taxes, costs and charges, the collector shall bid off the same in the name of the treasurer, as superintendent of public instruction, for the use of common schools.

Purchase by collector.

No conveyance of land sold for taxes shall be made to purchaser till twelve months from sale, within which time the owner or other persons for him may redeem by paying the taxes, costs and charges, with interest on the same, at the rate of fifty per cent per annum, together with the amount of taxes accrued between the sale and redemption, and then sale shall go for nothing.

Redemption.

TEXAS.

Assessor and Collector of each County.
County Court.
Comptroller.

Tax officers

An assessor and collector of taxes for every county shall be elected every two years, and shall give bond to the state and make oath to the faithful discharge of his duties,

Assessor and collector.

and shall also give bond to the like effect to the chief justices of their respective counties.

Assessment roll.

The assessors and collectors shall severally prepare an assessment roll for their respective counties of the names of the taxable persons and their property, real and personal, and value thereof, and amount of taxes due thereon; for which purpose they shall, annually, between January and May, severally attend in each precinct in their county to receive the assessment of the inhabitants thereof, and make known by public advertisement where they will attend to receive the inventories thereof; and if any person neglect or refuse to attend and render the inventory, the assessor and collector shall visit such person at his abode and take his assessment; and, if he is not found, leave a written notice to render the inventory of his taxable property at the assessor and collector's office prior to the 1st of May thereafter.

Inventories of inhabitants.

Contents of inventory.

The list or inventory shall contain a description of taxable property of such person in his or her right or representative character; and said person shall make and subscribe oath to the truth of the list and the value. The products of the soil of the state while in the producer's hands shall not be included in the list.

County court to revise roll.

Each county court shall revise the roll of their respective assessors and collectors, and when the assessment on any property is lower, in the court's opinion, than is the true value of such property, the court shall have power to correct such assessment if such property is situate in the county where revision is made; and shall not give a certificate to the assessor and collector until such correction is made.

List of assessor and collector.

Each assessor and collector shall make a list of the personal property of his county which has not been given in for assessment, according to the provisions of this act, and assess the same in the name of the owner, if known; if not, then by description of property, owner unknown; and the value of such property shall be determined by the assessor and collector who shall assess the same at its cash valuation and no more; and the same may be sold, as in other cases, if the tax be not paid.

Copies of assessment roll.

The said officer shall annually make out three copies of his assessment roll, setting forth in separate columns the different descriptions of taxable property, real and personal, rendered for taxation owned or held by any person, from a corporate body in his county, and value; the amount of taxes due, and also a list of unrendered personal property. One copy he shall retain for his own use; one he shall deposit in the office of the clerk of the county court of his

county, and one in the office of the comptroller of public accounts on or before the 1st of July in every year.

The assessor and collector shall assess all persons and property not assessed in any past year, in his assessment roll, next after discovering the same, at the same rate under which such inhabitants and property should have been assessed for such year; such assessment shall be entered at the end of the roll, stating the years for which such inhabitants or property should have been assessed; and the taxes thereon shall be collected in the same manner as other assessments.

Assessment of persons and property not assessed in any past year.

The commissioner of the general land office shall cause to be prepared from the records and surveys filed in his office, an abstract of all the lands, titles or surveys in the state designating the grantee, the amount of the grant, the class to which each belongs, whether headright,* bounty, donation or special grant, and county where situate; which abstract shall be made up to the 1st of January, 1851, and deposited in the office of the comptroller; and on the 1st of January in each year thereafter, all patents issued, and surveys returned during the preceding year, shall be furnished by the commissioners of the general land office, and added to said abstract.* The assessors and collectors shall also furnish the comptroller with maps of the cities and towns in their counties.

Abstract of lands, titles or surveys in state.

Each person being a resident citizen of this state owning or claiming surveyed lands situated in any other county than that in which he resides, may render the same for assessment to the assessor and collector of the county where he resides, in the same manner as other property, together with a full and complete description thereof, and the name of the original grantee, and its number on the abstract; and all railroad, canal and colonization companies, and all persons residing beyond the limits of the state, owning or claiming surveyed lands situated in this state, may in like manner render the same for assessment to the assessor and collector of any county in the state; provided, that the parties thus rendering the property, whether a resident or non-resident, shall value such land at the "average value"

Surveyed lands of residents, companies, and non-residents, how rendered for assessment.

Proviso.

* The right of citizens, if heads of families, to one league and labor of land; of every single man of the age of seventeen and upwards, to the third part of one league of land; and of volunteers who arrived in the then republic after the 2d of March, 1836, and before the 1st of August, 1836, and received an honorable discharge, and took the oath prescribed by the Constitution, or who may have died, and who are entitled to the same quantity of land prescribed to original colonists. *Constitution of Texas and Texas Reports*, Vol. 1, pp. 83, 568.

Comptrol-
ler's duty.

Vague and
imperfect
descrip-
tions.

Further
proviso.

Duties of
comptrol-
lor.

Assessment
made
and for-
warded to
assessor
and collec-
tor who
shall levy
and sell.

of the lands in the county where the same is situated, for the year next preceding such assessment; and the comptroller shall ascertain the "average value" of the land in each and every county of this state, for every year, and shall furnish such value on or before the 1st of January next, ensuing, and in all cases when in consequence of any vague and imperfect rendition as to the name of the original grantee or other description of the surveyed lands so rendered, the same cannot be identified, and is declared forfeited to the state as provided by law, the person making such imperfect description, shall be required to redeem the same as though it had not been rendered for assessment; and, further provided, that any person desiring to give in his lands for taxation, situated in counties other than that of his residence, may make out a list or lists thereof, under oath, containing an accurate description of the same, and the name of the original grantee, and transmit it to the assessor and collector of the county where the land lies, and upon the receipt of all such lists, the assessor and collector shall assess the value of such land at its actual value, which may be paid to the comptroller or assessor of the county where the owner resides; provided that nothing herein contained shall be so construed as to prevent non-residence of persons who own lands situated in other counties than those in which they reside, from giving them in for assessment in the county where they are situated, as other citizens of such county.

The comptroller, on the receipt of the several assessment rolls of the several counties, shall compare said rolls with the abstracts from the general land office filed with him, and with the maps as furnished by the assessors, and subtract therefrom such tracts or portions of tracts of land and town lots as may have been rendered for assessment to the assessors and collectors, reported by them, and if there shall remain any track or portion of a tract which has not been rendered and assessed, the comptroller shall assess the same at the average rate of the land rendered in the county where it is situated; and if town lots, at the average rate of lots rendered for assessment in the town or city in which the same may be situated, and forward it to the assessor and collector of said county, whose duty it shall be, on a failure of payment of the taxes thus assessed, at the required time, to levy thereon by virtue of such assessment so made as aforesaid, and sell as directed in other cases; provided, it shall be lawful for any person or persons, non-residents of this state, who may own lands or other property liable to taxation, to pay all taxes due on such property to

the comptroller; provided, however, that the tax on said property be paid to said comptroller on or before the 1st of December next after the assessment thereof; and the comptroller shall furnish a list of all such taxes so paid to him, with the names of the persons paying the same, to the assessor and collector of the county for which such taxes were paid, before the 1st of March thereafter.

List.

If, from any cause, the direct taxes of any county are not assessed and collected within the period mentioned in this act, the comptroller shall appoint some other time, within which said taxes shall be assessed and collected, and no person shall suffer any of the penalties herein imposed from any failure caused by such unavoidable change of time; but any person who shall fail to render his or her assessment list, and pay his taxes within the period so designated by the comptroller, shall incur all the prescribed penalties.

Other time appointed for taxes to be assessed.

Every assessor and collector, after he has made out and returned the assessment roll of his county, as required, between the 1st of October and the 1st of March, shall proceed to collect the taxes therein mentioned, and for that purpose shall attend in each precinct in his county, at the place of holding elections, between the 1st of October and the 1st of March, to receive the taxes from the residents thereof, for which purpose he shall make known, by public advertisement, where and when he will attend; and if any person neglect or refuse to attend, the assessor and collector shall visit such person at his abode to receive the same, if found; if not, shall leave a written notice for such person to pay over his taxes, at his office, prior to the 1st of March thereafter.

Assessor and collector to collect the taxes.

UTAH.

County Court.
Assessor and Collector.

Tax officers.

Each county court shall annually in December appoint an assessor who shall also be the collector, and shall give bond and take oath to the faithful performance of his duty, and if the court deem it necessary shall give other bonds or security.

Assessor and collector.

Property shall be assessed in the county where it is at the time of assessment, and to the owner if known, otherwise to the person in possession.

Where property assessed.

The first assessment on goods brought into the territory for sale shall be made by adding to the amount of the in-

Assessment on goods brought

into territory for sale.

voice the average per cent realized or intended to be, and goods thus assessed, but remaining unsold at the time of the next assessment, shall be assessed like other taxable property; and said goods shall be assessed, and the tax collected, where they are exposed for sale, and immediately after the receipt of any lot of goods intended for sale, the owner or agent shall furnish the assessor and collector with the correct amount of the invoices, a copy of which he shall file in the office of the clerk of the county court.

Tax list.

The county clerk in each county shall, previous to the 1st of January in each year, furnish the assessor and collector with a suitable book with appropriate headings for his tax list; said assessor must make his tax list in alphabetical order, and shall pursue that course in his official duties, which, in his judgment, will enable him to complete the assessment in the most uniform manner and shortest time. To aid him therein he may, when necessary, leave with any person or at any residence a copy of the aforesaid book or heading, with the name of the person required to fill it, and a reasonable time when to be returned, and any person furnished with said list must comply with the requirements.

Copy of book to person required to fill it.

County court, a court of tax appeals.

The assessor and collector shall present the tax list to the county court at its June session, which shall finally adjudicate all complaints of errors in the assessments which may be presented during the session and the assessor and collector's compensation, and the rate per cent requisite for the yearly county revenue, shall be determined.

Territorial and county rate and tax.

The clerk of the court shall, immediately after the adjournment of the June session, place on the tax list the territorial and county rate per cent for that year, with the amount of each person's territorial and county tax. He shall make a copy of the tax list thus furnished and furnish it to the assessor and collector, and inform the territorial treasurer and auditor of public accounts of the total amount of the territorial tax, the name of the assessor and collector, and amount for his services, which must be paid by the territory and county, in proportion to their share of taxes; and file the original list with the office records.

Collector to collect taxes.

When the assessor and collector receives the tax list he shall immediately proceed to collect the taxes by requiring of each tax-payer his amount of tax, and shall pay the part collected for the county to the county treasurer once a month, or oftener if required by the county court; and the part collected for the territory to the territorial treasurer, quarterly, or oftener, if required by said treasurer, and take a receipt for all payments; and shall, on or before the 1st of

September, make a report to the auditor of public accounts of the amount of territorial funds on hand, of territorial tax collected, and what will probably be realized from the portion still uncollected; and a like report of the condition of the county tax to the county court, on the 1st day of its September session, at which he must be present with the tax list, and shall make a full report to, and settlement with, the auditor of public accounts, and the county court, during the December session of said court.

In case any person neglects or refuses to pay his tax when required, the assessor and collector is empowered to take and sell, in the manner most advantageous for the owner, enough taxable property of the delinquent to pay his tax and costs of collection; and if said property is to be sold at public sale he shall give reasonable notice of the time, place and kind of property.

Collector to sell, on refusal to pay tax.

The county court shall, during its September session, examine the names of those then delinquent on the tax list, and if, in their judgment, the taxes of any delinquent ought to be remitted, the clerk of said court shall write the word "remitted" against each person's name, and when the examination of the list is completed, the clerk shall forthwith report to the territorial treasurer, and the auditor of public accounts, the amount of territorial taxes remitted. And said court, at its December session, shall again examine the tax list, and proceed as at the September session, and if names of delinquents still remain on the list, the amount of their delinquency shall be paid by the assessor and collector, who is hereby empowered to collect such taxes for his own benefit.

Delinquents.

If necessary, the assessor and collector may appoint a deputy to assist him in the assessment. Both assessors and collectors and their deputies are authorized to administer oaths in the discharge of their official duties.

Deputy.

Any person refusing to give the assessor and collector an account of his taxable property or giving a false statement designedly, shall, on conviction before any court having jurisdiction, be fined not exceeding the value of the property in question; or if he neglects to comply with any requisition of this act, when applicable to him, on conviction shall pay such amount as may be adjudged by said court, or if he knowingly much undervalues any portion of his taxable property, not seen by the assessor and collector, the latter is empowered to purchase the same for the county at the said valuation of such owner.

Refusal or false statement.

Person knowingly undervaluing property, such property to be purchased at price of such valuation.

The assessor and collector is required to collect taxes at the rate of the previous year from any person that he

Persons about to

move from
county.

presumes will move from the county before the regular time for collection; and to assess any person or property that has been accidentally omitted during the time for assessment; and must report his doings under this section in the same manner as though done within the regular times.

Vote of
people on
county ex-
penditure
beyond its
legal reve-
nue.

When the public good of any county requires an expenditure exceeding its legal revenue, the county court may submit the object of such expenditure and the amount required to be voted upon by the people, at such time and place as the court may appoint, of which at least six days' notice must be given; and any surplus of funds raised by the vote of the people shall be paid into the county treasury; and the county clerk shall make a separate list of the names of the taxable persons and place opposite each name his share of the tax voted for, and furnish said list to the acting assessor and collector, who shall proceed therewith as with the collection of the current taxes.

The county courts may, at any regular or special term fix the rate per cent of taxes for the current year, and shall furnish the assessor and collector as soon as practicable after his appointment and qualification, with a tax list, as now provided in the seventh section, who is hereby authorized to collect, at any time thereafter, the tax due on all property intended to be removed from the county previous to the usual time of collection.

Any person, feeling aggrieved at the assessment of the assessor or deputy and wishing to remove from the county before the proper time of adjudication of such cases as provided by law, may give notice to the probate judge of such county, who shall immediately cause a special term (if required) of the court to be held, and shall adjudicate all such cases as may be presented.

VERMONT.

Tax officers.

Legislative Committee of Equalization to form Grand List. (One Member of the Legislature from each County.)

Convention of Equalization. (One Lister from each Town.)

Board of Civil Authority, or Abatement of Taxes. (The Selectmen, Justices and Listers of the several Towns.)

Selectmen of each Town.

Listers or Assessors of each Town.

First Constable of each Town, *ex officio*, Collector

Property,
how set in
grand list.

All real and personal estate owned by the inhabitants of, or situated in, this state, shall be set in the grand list at one per centum of its value, and be liable to taxation, subject to exception.

All real estate shall be assessed and set in the list in the town where such estate is situated, to the person who shall be the last owner thereof, or possessor on the 1st of April, in each year.

Where real estate assessed.

In case such estate is mortgaged, the mortgagor shall, for all purposes of taxation, be deemed the owner, until the mortgagee takes possession, after which the mortgagee shall be deemed the owner.

Mortgaged estate.

The undivided real estate of any deceased person shall be assessed to his executor or administrator, till he gives notice to the listers of the sale or division of the same, together with the names of the several purchasers, heirs or devisees to whom it has been transferred.

Undivided real estate of deceased person.

All personal estate liable to taxation shall (with the exceptions below) be assessed to the one who owned the same on the 1st of April, in each year, if then an inhabitant.

Personal estate.

These are the exceptions :

All goods, wares and merchandise, or other stock in trade (including that employed in the mechanical arts), in any town other than where owner resides, shall be taxed in those towns, if owners hire or occupy stores, wharves, or shops therein, and shall not be taxable where owners reside.

Exceptions.

All machinery, in any branch of manufacture, of any corporation or company, shall be assessed to the same in the town where it is situated or employed ; and in assessing such stockholders for stocks in any manufacturing corporation or company, there shall first be deducted from the value thereof, the value of the machinery and real estate of such corporation or company.

Machinery.

All horses, asses, mules, neat cattle and sheep, kept in a town other than where owner resides, shall be assessed to the owner in the town where kept, on the 1st of April.

Horses, asses, mules, &c.

All personal estate of persons under guardianship, shall be assessed to the guardian, in the town where ward resides, provided he resides in this state, otherwise it is assessed to such guardian in the town where he resides.

Personal estate of persons under guardianship.

All personal estate held in trust by an executor, administrator or trustee, the income of which it is to be paid to any married woman or other person, shall be assessed to the husband, or to such other person, in the town where he resides, but if such married woman or other person reside out of the state, the same shall be assessed to such executor, administrator or trustee, in the town where he resides.

Trust estate.

Estate of deceased persons, not distributed. Personal estate of deceased persons, in the hands of their executors or administrators, and not distributed, shall be assessed to the executors or administrators, in the town and (for purpose of school and highway taxes) district where deceased person last dwelt, until said estate has been distributed and paid to the parties interested therein.

What listers shall set in list, of personal property. The listers (assessors) shall appraise and set in the list of personal property all swine that have been wintered one winter, all hives or swarms of bees, pleasure wagons, carriages and sleighs, gold and silver watches, and all kinds of goods, wares and merchandise or chattels, of whatever kind or name, whether at home or abroad, unless the property abroad is taxed in another state, and except such property as is exempted by this act.

Partners, how assessed. Partners in mercantile or other business, whether residing in same or different towns, may be jointly assessed under their partnership name, in the town where their business is done, for all personal estate employed in such business; and if they have business in two or more towns, they shall be taxed in those several towns for the proportion of property employed in such towns, respectively, and in all cases where partners are so jointly assessed, each partner is liable for the whole tax.

Trust estate; the income of which is paid to a married woman, how assessed. All personal estate held in trust by an executor, administrator, agent or trustee, the income of which is paid to any married woman or other person, is assessed to the husband or such other person in the town where he resides; but if such woman or person reside out of the state, the same shall be assessed to such executor, administrator, &c., in the town where he resides.

Railroad shares. All shares in railroad companies are to be taxed and placed in the lists of the several towns where owned, in same manner as stock in moneyed or other corporations is now assessed and set in list: provided, however, that no shares in any railroad company shall be liable to taxation, till some portion of the road of the company shall have been made and brought into use for the carrying of freight or passengers.

Bank owning stock in another bank. Any bank in the state owning stock in another bank in the state, shall be assessed and set in list in the town where such bank is situated, the same as if such stock had been owned by an individual.

Bank shares. All bank shares or stock in the banks of the state owned by persons residing out, or hereafter to be owned, shall be set in the lists of the several towns where such banks are, and shall be subjected to the same taxes as stocks or shares

in such banks owned by any person in the state are, by law, subjected.

The listers in towns where any banks are, or may be, located, shall set in the list of said town the names of all persons residing out of the state, and owning stock or shares in such banks, with the amount of stock or number of shares owned by such persons, in the same manner as is provided for taxing bank stock owned in the state; and said shares or stock can be distrained by the collectors of taxes in any such towns in the state for payment of all taxes on any such bank stock, under the same regulations as pertains to the collection of taxes on any bank stock or shares owned in the state.

Non-resident owners of stock.

The sale of bank stock or shares for taxes in pursuance of the above provisions, has the same legal effect to convey title as in the case of owners residing in the state.

Sale of stock conveys title.

Assessments shall be thus made:

The town assessors shall, on the 1st of April in each year, take list of all whose polls are liable to taxation, and also a list of all personal property owned or possessed by each taxable person in the town where he is liable to be taxed; and such person shall, on demand of either of the listers, or within ten days, exhibit to listers, or some one of them, the true amount of his personal taxable property, and of so much of his debts as he chooses to disclose; or if he neglects, or the listers are not satisfied with the exposition of such person, they shall assess him in such sum as is just and reasonable, and the listers shall appraise such personal property at the time of setting the same in the list. The listers shall, at the time of taking the list, inquire if any additional buildings have been erected, or any repairs or additions made thereto, since the last assessment of real estate; and if so, said listers shall add to the assessments of those who erected, or repaired, or added to such buildings as they deem just; and also where buildings have been destroyed by fire or other accident; listers shall abate such sums from the assessment of owners as they deem just.

Town assessors to take list.

Every fifth year the listers shall appraise the real estate in their respective towns at its fair cash value, and make and set the number of acres, amount of the appraisal and amount per centum to the owners thereof as are taxable.

Listers to appraise real estate every five years.

The list shall contain,

1st. Number and value of all horses, mules, asses, cattle and sheep (except those exempted) owned by such taxable person.

Contents of list.

2d. Amount of public stock or securities and number of shares in any moneyed or other corporation with value, designating the corporation and if more than one, the number of shares in each.

3d. The amount of all debts due from solvent debtors, and money loaned and debts secured on real estate, and all other personal taxable estate over and above the amount of debts due from such person on the 1st of April.

Town
assessors to
list annu-
ally.

The assessors in each town shall, annually, deposit in the town clerk's office a general list of taxable estate in their respective towns, in six separate columns as follows:

Contents of
list.

1st column, name of taxable person.

In 2d column, number of polls and amount at which same is to be set in list.

In 3d column, the quantity of real estate owned or occupied by such person.

In 4th column, the full value of such real estate.

In 5th column, the full value of all taxable personal estate owned by such person after deducting the just debts owed by him.

In 6th column, the one per cent on value of all real and personal estate, with amount of polls, which sum shall be the amount on which all taxes shall be made or assessed, and assessors shall at same time deposit in town clerk's office the individual lists made by them as aforesaid.

Assessment
of trustee
set in list,
separate
from indi-
vidual
assessment.

When a trustee, guardian, executor or administrator is assessed, the assessment shall be set in list separate from his individual assessment, and with addition of his representative character, and the just debts due from him in his representative character, shall be deducted from the value of personal estate assessed to him in such character and from no other estate.

What real
estate set
separate
from other
real estate.

The listers, on appraisal of real estate, shall set all buildings not having more than ten acres attached, mills and factories, buildings on public lots, stores, forges, furnaces, mines and quarries where stone is quarried, in a column separate from other real estate; and the convention of listers for averaging valuation of the several towns in the county, and the committee appointed by general assembly for equalizing the counties, shall equalize the valuation in said columns separately. The lister, however, shall not be required to appraise buildings on any farm of more than ten acres, occupied for use of said farm, separate from the farm on which they stand, but the same shall be appraised with and as part of said farm.

Unknown
owner.

If the owner of unoccupied real estate be unknown to assessors, the same shall be set in list either in the name of

the original grantee or by such other description as in the judgment of the assessors shall best designate the same; and when any division of original rights of grantees has been or shall be made, in whole or part, the assessors shall assess and set in list each lot of every division, separately from the other lots of same right; and in all cases where the original rights of grantees have been divided, the assessors in the several towns shall, in making up the grand list for 1849, appraise and set in list each lot separately in all cases where the same has not been done.

When part of any piece of real estate has been transferred during the period intervening between years of appraisal, the listers shall make such an appointment of assessment thereon as they deem just.

When part of real estate transferred.

When listers of a town shall neglect to appraise any real estate, the listers of such town for the succeeding year shall appraise such estate so omitted, and set the same to owner in list of such town.

Omission to list.

When a new appraisal is made of real estate, the listers shall place in town clerk's office, for the use of their successors, a copy of appraisal of each piece of land; and where more than one piece shall belong to or be set in list to the same person or company, such listers shall designate in copy of said appraisal the school district where each piece of land is situated.

New appraisal.

The listers in each town shall designate in the grand list the number of school districts in which all real estate is situated, and set in said list the appraised value of all real and personal estate in each district, severally.

School districts.

In case of neglect of the listers to set in grand list the estate of any school district, as provided above, said listers shall, on application of the prudential committee of any school district, at any time, attach to said list a list of the appraised value of the estate in said district, which appraisal shall be the grand list for said district until another grand list shall be made, as required by law.

Neglect of listers as to estate of school districts.

If the listers in any town fail to make separate appraisals, and set and designate the same in lists, the listers for the time being, on application of prudential committee of any school district, shall make any and every apportionment necessary to enable the school district to obtain a true list of all estates against the proper persons in such district.

Failure to make separate appraisals.

The listers in each town when they return the list of assessments of personal property, shall lodge with the town clerk a written notice on what day and at what place they will meet to hear appeals, which time shall be within thirty

Appeals.

days from such return ; at which time and from day to day they shall sit till all appeals are decided.

Corrections
of grievan-
ces.

If any one feels aggrieved by the assessment, he may, within thirty days after the list is placed in the town clerk's office, apply to listers in writing to have his assessment reduced or vacated. The listers may examine him on oath relative to application and hear other testimony, and after such hearing, shall assess such person as from the evidence they may deem just and equitable ; which assessment shall be taken as the assessment of such person. Such applicants shall not on the examination be required to disclose the names of persons indebted to them.

Oaths.

The listers are authorized to administer oaths in discharge of their official duties.

Notice.

When the listers of any town assess any person for money on hand, or debts due, or shall assess any such person in a greater sum than in the preceding year, said listers, or some one of them, shall notify the person so assessed, either verbally or by written notice.

Appeal to
selectmen.

When any person thinks that he is assessed by listers for money on hand, debts due, or for bank or insurance stock, in a greater sum than is just and reasonable, he may apply to the selectmen, or a majority of them, of the town where he resides, and if he, on his own oath or otherwise, can satisfy the selectmen that his assessment is too high, said selectmen shall lodge in the town clerk's office of such town (by the 15th of August) a certificate under their hands, of the sum to which they have reduced the assessment of such person, which sum so certified shall be taken by listers as the sum at which such person shall be assessed.

Notice.

The person appealing to selectmen as aforesaid shall give notice to one or more of said listers, of the time and place of hearing applications of persons so appealing.

Listers
added to
board for
abatement
of taxes.

To the persons constituting the board of civil authorities for the abatement of taxes in the several towns, (viz : the selectmen and justices of such towns) shall be added the listers of such towns ; and at least one of said listers shall always be notified of any meeting of such board for the abatement of taxes.

Assessors
to correct
errors.

Duplicates.

Assessors in each town shall annually meet and revise and correct all errors in the list of such town and make duplicates, one for town clerk of such town and one for the clerk of the house of representatives ; and the listers or assessors of each town shall, every four years, meet and designate one of said listers or assessors, whose duty it shall be to meet at the usual place of holding county courts in such county, and when so met they shall appoint a modera-

Convention
of equaliza-
tion.

tor to govern such meeting and proceed to average the valuation of the real estate of the several towns in their respective counties, justly and equitably, comparing one with the other, deducting from or adding to the valuation of said amount, so assessed as they may deem proper; and the listers and assessors so met, shall cause a certificate to be indorsed on said lists of such alterations as they make, signed by the chairman of the meeting; and such lists shall be returned to the respective towns, so certified and averaged; and such lists shall stand for the valuation of the real estate for the succeeding four years; and such lists having been thus returned and certified and sent to the legislature of the state, and there averaged and equalized by a committee to be appointed by said legislature, of one member from each county, adding to, or deducting from, as the case may be, and certified by said committee, shall be the list on which state taxes shall be made for the four succeeding years, together with the list of the personal estate as heretofore provided.

Legislative
committee
equaliza-
tion.

The listers composing the convention for averaging the towns in the several counties, and the committee appointed by the general assembly for equalizing the several counties in the state, shall, before entering on their duties, swear to do their duty without favor or fear.

Oath.

The convention of listers to average the valuation shall appoint a clerk who shall keep a record.

Clerk.

The committee annually appointed to make up grand list may correct any error in valuation of real estate of any town, and the state taxes against the real estate in such town shall be estimated on corrected list until next appraisement of same.

Committee
of grand
list to cor-
rect errors.

The listers or assessors shall attach to each list a certificate, signed by above, and verified by oath, that they have set down all the real estate according to the best of their ability, &c., and have estimated the value of such real estate at such sums as they would appraise same in payment of a just debt, &c. (swearing to a true list).

Certificate.

The clerk of the house of representatives shall send to town clerk of the several towns, blanks to make up grand list of said town.

Blanks for
grand list.

The town clerk in each town shall prepare and keep a list of all transfers of real estate in such town, for use and benefit of listers of said town, particularly mentioning the names of the grantor and grantee, the number of acres included in each transfer, with such other necessary information as may be required by such listers to make transfers in lists of such town.

Town clerk
to keep list
of transfers
of real
estate.

List of
stockhold-
ers of
banks, &c.

The cashiers of the banks and clerks of corporations in the state shall transmit to clerks of the several towns in the state in which any stockholder of such bank or other corporation may reside, a true list of the names of all such stockholders, with the number of shares standing against the names of all such stockholders on the books of such bank or other corporation, together with the amount actually paid in, on each share, on the 1st of April in each year.

Non-resi-
dent stock-
holders.

The cashiers shall also certify to the several town clerks of towns where the banks are situated, the names of the persons and the amount of stock, or number of shares such persons (if any) may own in such banks, who reside out of the state.

Stocks in
banks, &c.
out of state.

Stocks in banking and other corporations without this state, actually owned by citizens of, and residents of this state, which are taxable, and are actually taxed in the state where the corporation is located, shall not be liable to be taxed in this state.

Stock
listed at
true value.

All bank, railroad and other corporation stock liable to be taxed, shall be appraised by the listers, and set in grand list at its true value, whether above or below its par value.

Every inhabitant (except exemptions) shall contribute to the public charges and expenses of government.

First con-
stable col-
lector.

The first constable of each town (which officer is elected) shall be the collector of taxes.

Taxes as-
sessed on
lists.

All taxes shall be uniformly assessed on the lists of the persons taxed.

Constable
to levy and
collect state
tax.

When the general assembly imposes state tax, state treasurer shall forthwith issue a warrant to first constable of each town to levy and collect tax and pay it into treasury.

County
treasurer.

In collecting the county tax, issuing warrants and extents and performing all other incident and necessary duties, the county treasurer shall have same power as the state treasurer, as regards state tax; and all constables, sheriffs, &c., are required to perform their several duties required by said treasurer in collecting county tax, in same manner prescribed for the execution of duties required of them by the state treasurer in collecting state taxes.

Tax bill of
town, vil-
lage, school
district, &c.

When any town, village, school district or other community shall impose a tax, the selectmen, trustees or committee, shall make out a tax bill of such tax apportioned to persons liable to pay tax, and apply to a justice for warrant to collect tax; and any justice to whom such application is made shall issue a warrant.

Warrant.
Distress of
goods for

On neglect of person to pay the tax specified in tax bill (six days' notice of such tax having been given by con-

stable) the constable shall distrain goods and chattels of such person (excepting from distress, the arms and accoutrements which it is the duty of such person to keep), and after four days, and then posting distress for sale for six days, in some public place in such town, shall sell the same at public auction, returning overplus to former owner. For want of goods and chattels, the delinquent shall be committed to jail till tax and costs are paid.

non-pay-
ment of tax.

Delinquent
committed
to jail.

The constable or collector of any tax shall have power to collect the same in any place in the state, and execute warrant wherever he may find the property or body of delinquent, and at any time within three years from the time he received the tax bill of such tax; or if any person against whom such collector shall have a tax shall be absent from the state at the time the collector receives the tax bill, or removes out of the state within one year thereafter, and have or leave no property known to such collector, in such state, which can be distrained for collection of taxes, such collector shall have power to enforce collection of such tax at any time within three years from the time such absent person may return within the state, or have known property therein, liable to distress for collection of taxes.

Powers of
constable
on collec-
tion.

Absence.

Removal.

Collection
of tax with-
in three
years.

Where neither goods, chattels nor body of a person against whom a constable shall have a tax for collection, can be found, such person being alive, the warrant for collection may be extended on any land in the state belonging to such person; and the constable shall sell so much of said land as shall pay the tax (after public notice of sale in newspaper), at public auction, if tax be not paid before the day of sale.

Land to be
sold when
no goods
found nor
body.

If the owner or his representatives pay or tender their full sum for which the land was sold, with costs, to a constable, and twelve per cent interest, within one year from sale, said constable shall refund to the purchaser at auction sale, the money received.

Refunding
to purcha-
ser at
auction
sale.

When any constable has sold lands for non-payment of taxes, and dies or removes from the town where such lands lie previous to the expiration of one year from sale, the owner whose lands have been sold may redeem the same by paying the amount for which they were sold, and interest on the same, to the town clerk of such town within the time prescribed by law, and the said clerk shall pay over the same to the purchaser on demand.

When re-
demption
money paid
to town
clerk.

If the land is not redeemed, the constable shall execute a deed to the purchaser, which conveys title against tax delinquent and all claiming under him.

Deed.

List of
lands not
redeemed
deposited
with town
clerk.

The constable, within thirty days from the time of redemption of the land sold for taxes, shall make and deposit with the town clerk for record, a true list of the lands not redeemed; provided, however, the failure of the constable to comply with this provision shall not affect the title of the purchaser.

List of non-
resident
lands de-
posited
with first
constable.

Collectors of taxes shall deposit the list of non-resident lands on which the taxes are unpaid, together with the taxes due, with the first constable of their several towns, on or before the 1st of August annually. Said lists shall remain in the hands of said constable fifteen days before advertised for sale; and no non-resident lands shall be advertised or sold for taxes, unless a list of the same has been so deposited, and remained in the possession of the constable as aforesaid.

Highway
surveyor,
collector.

Highway surveyors act as collectors of highway taxes in the several districts.

Description
of non-resi-
dent lands
sold.

Each constable shall, in advertising non-resident lands for sale, particularly describe each piece and parcel of land sold; and the owner's name, if known, so that each piece and parcel shall be certainly known. The conveyance executed by the constable shall effectually pass the legal title to the purchaser.

Convey-
ance.

List of non-
resident
lands re-
corded in
town
clerk's
office.

Previous to advertising said lands for sale, said constable shall, with the assistance of the town clerk, make out a true list of said lands, definitely describing the same, and certifying the amount of taxes due thereon; which list shall be recorded in the town clerk's office where the lands lie; and the constable shall be governed by the said list in advertising and selling said lands.

Advertise-
ments of
sale.

Advertisements for the sale of said lands shall be published in some one newspaper in the county where said lands lie, if any be printed; and said constable shall not be required to extend his warrant on any of said lands, as required by the act to which this is an addition.

List of
lands sold.

If no newspaper is in said county, then notice of sale shall be published in a newspaper in an adjoining county.

The constable who sells the lands, shall make a true list of the lands sold, time, person and sum and leave the same in the office of the clerk of the town where the lands lie, within thirty days from sale, and said clerk shall record the same within ten days thereafter.

Retaliatory
taxes on
insurance
companies.

In case taxes are imposed by any other state on life insurance companies incorporated in this state and transacting business in such other state, or upon the agents of such insurance companies, then, so long as such law continues in force, the same amount of taxes shall be imposed by

this state on all insurance companies doing business in this state, incorporated or organized under the laws of such other state so imposing taxes on such insurance companies incorporated by this state.

VIRGINIA.

Commissioners of the Revenue.

Auditor of Public Accounts.

Circuit Court of the County or Corporation.

Court of each County or Corporation.

Clerk of County Court or Corporation.

Attorney of the Commonwealth, in the several Counties or Corporations.

Sheriff, *ex officio*, Collector.

Sergeants of the Cities of Norfolk, Portsmouth, Petersburg, Danville and Williamsburg, Collectors.

Constables Collectors in certain cases.

Tax officers.

Three commissioners of the revenue for four counties (named); two for each of fifty-eight counties (named); one for every county that is not named; three for the city of Richmond; and one for each of nine corporations (named.)

Commissioners of the revenue.

These commissioners shall give bond and qualify before the court of the county or corporation wherein he was elected.

Those counties where there are more than one commissioner, and the city of Richmond, shall be divided into districts, and the jurisdiction of a commissioner shall not extend beyond his district, except to grant license for a privilege not local.

Districts.

The clerk of the court of every county and corporation shall annually, in January, make out a list of all deeds for partition and conveyance of land (except deeds of trust and mortgages to secure the payment of debts) lodged in his office to be recorded (although not fully proved) within the year ending on the 31st of December preceding.

List of deeds to be made out by clerk of court.

The clerk of every circuit, county and corporation court shall make out list of all judgments and decrees for the partition or recovery of lands which may have been rendered, and of all lands absolutely devised by wills recorded in such court within the same year.

List of judgments and decrees.

The lists shall be delivered by the clerk to the commissioner for his county or corporation. The clerk shall also certify collateral inheritances to the commissioner.

Collateral inheritances.

The register of the land office shall certify to the commissioner of the proper county, an abstract for each county of all grants issued from the land office.

Grants from land office.

The commissioner shall apply for and receive all official books and papers of his predecessor.

Forms.

The auditor of public accounts shall forward to the commissioners of the revenue printed forms for the land and property books, and lists for taxable subjects required to be furnished by the commissioners to persons chargeable with taxes, and shall also, by letter or printed circular, give instructions to commissioners respecting their duties.

Instructions.

Misconduct, neglect or incapacity of commissioner.

The said auditor shall communicate any instances of misconduct or neglect of any commissioner, or any evidence of his incapacity furnished by anything in the auditor's office, in a letter to the clerk of the court of the county wherein such commissioner was elected; which letter the clerk shall lay before the court at the first term after it is received.

The court shall make an order directing that a certified copy of each letter be immediately posted at the front door of the court house of such county or corporation; and in counties and corporations having a newspaper, notice thereof may be published at the discretion of the court.

On complaint of the commissioner by such letter or otherwise, or whenever the court is satisfied that there has been evident neglect of duty, it may order a summons to issue requiring the commissioner to appear before the court at the next term, and on such summons, if cause exists, the court shall order a removal and an election to fill vacancy.

Changes in district.

Such changes as may happen within any commissioner's district shall be noted by him in his land book as follows:

Lands granted assessed.

He shall enter in the said book and assess the value of all lands in his district appearing by the register's abstract to have been granted. If he fail to enter any grant (mentioning in the reporter's abstract) in the first land book made out after the abstract is received by him he shall for such failure forfeit twenty dollars to the commonwealth and a like sum to the grantee.

Lands granted. Real property purchased by state.

The auditor shall not enter real estate purchased for the commonwealth at a sale for taxes, in said book, but keep a register thereof. When, however, any real estate so purchased, appears by the auditor's certificate to have been redeemed the same shall be replaced in the body of the book in the name of the former owner or his grantee. When real estate is sold for taxes to individuals, the commissioner shall note in his land book the number of acres so sold and to whom, but shall continue the land upon his said book in the name of the former owner until the purchaser obtains a deed therefor.

The lands appearing on the lists or statements of the clerk of the circuit, county and corporation court and reporter of the land office, as aforesaid, shall be transferred accordingly on the land book and charged to the person to whom the transfer is made.

When a tract or lot becomes the property of different owners in several parcels, the value at which the whole had been assessed shall be divided among the several parcels, having regard to the value of each parcel compared with that of the whole tract or lot, and the tax upon the whole shall be apportioned accordingly among the owners of the different parcels. Any person dissatisfied with apportionment, may apply to the commissioner to make a reassessment, and he shall make it according to his best skill and judgment after ten days' notice of time to parties interested. Any party may, after like notice, apply to the court of the county or corporation to review the commissioner's decision and may order his assessment to be corrected.

Tract, when divided into parcels, how valued.

Re-assessment.

Review.

Every commissioner in making out his land book shall correct any mistake made in any entry in the land book. But land which has been correctly charged to one person shall not afterwards be transferred to another without evidence of record, or furnished as aforesaid, that such transfer is proper, except as follows :

Mistakes to be corrected.

Transfer of property.

When the owner dies intestate, the commissioner may ascertain who are the heirs of the intestate, and charge the land to such heirs. Where the owner has devised the land absolutely, the commissioner may charge the land to such devisee. If, under the will, the land is to be sold, the land shall continue charged to the decedent's estate until a transfer thereof.

If land, lying in one county, corporation or district be erroneously assessed in another, the commissioner, on whose book it is erroneously assessed, shall certify the owner's name, and the quantity, description and value of the land, to the proper commissioner who shall enter the same on his book and charge the tax thereon; and the commissioner on whose book it was erroneously entered, shall strike the same therefrom, upon being advised of the entry thereof by the proper commissioner.

Land in one county assessed in another.

Land partly in one county, and partly in another, shall be entered by the commissioner of the county in which the greater part lies, but the entry and payment of taxes in the county where any part thereof is situated, shall, for such time, be a discharge of so much of the taxes as may be so charged and paid. And when new buildings are erected of the value of one hundred dollars or more on that

part of the land lying in the county in which it is not assessed, the commissioner on whose book it is entered, shall assess and add the value of such buildings as in other cases.

Where land which lies partly in one county, and partly in another, is assessed in the county in which the greater part lies, if the owner thereof shall convey that portion (or any part thereof) lying in the county wherein the same is not assessed, the commissioner of the revenue of the latter county shall enter upon his land book what is so conveyed, and certify the owner's name and quantity, description and value thereof to the commissioner of the county wherein the whole was before assessed, who shall strike the part so conveyed from his land book.

Omitted
patented
land to be
entered, &c.

When the commissioner ascertains any patented land in his district not before entered on his book, or entered, has been omitted for one or more years, he shall make an entry thereof and owner's name, and if there be no assessment of the same, shall proceed to make such assessment by reference to the assessed value of contiguous lands similarly situated, and charge on the land he so enters, taxes at the rate imposed by law, for each year in which the land was not before entered in such book from 1832 inclusive, if the patent emanated for that time; and if it did not, then from the date of the patent, together with lawful interest on each year's tax. Any commissioner failing to make such entry and assessment shall forfeit twenty dollars.

A *bona fide* purchaser of such lands shall not, however, be subject to the arrears of said tax, except from the date of his title.

Owner of
land to
make oath
whether it
is correctly
entered;
whether
any part
ought to be
transferred
to others.
Nature of
evidence to
authorize
transfer.

Each commissioner before making out his land book, (and when he takes the list of taxable personal property,) shall carry with him the book of the preceding year, and the entry of lands charged to any person resident, or having an agent within his district, shall be shown to such person or agent, who shall state on oath whether the same be correctly entered, or any part ought to be transferred to any other person, and if so, to whom, and the nature of the evidence to authorize such transfer; also to state whether any other land within the district ought to be charged to such resident, or non-resident, and to describe the same, as well as to give a description of any of the lands charged to such resident, or non-resident, which may not be correctly entered. Any such resident or agent failing to comply with such requisition shall forfeit fifty dollars. Any commissioner failing to comply with this section shall forfeit one hundred dollars.

The value of any old building omitted for one or more years, and value of new buildings, are to be assessed by each commissioner before making out his land book, with interest on the taxes at the rate of six per cent per annum for the omitted years.

Omitted value of old and new buildings to be assessed.

And where any such old or new buildings not theretofore assessed is of the value of one hundred dollars, or upwards, the value shall be added to the value at which the land was before charged.

The commissioner shall make out his land book showing in one table the tracts of land, and in a separate table the town lots.

Land Book.

In the table of the tracts of land, the commissioner shall enter each tract separately, and shall set forth in as many separate columns as may be necessary the name of the person who (or his tenant) has the freehold in his possession, his place of residence, the nature of his estate, whether in fee or for life, the number of acres in tract, if it has a name, and a description with reference to contiguous tracts, or to the water-courses, mountains or other places on or near which it lies, value of land per acre, distance and bearings from the court house, &c., the amount of tax on the whole tract at the legal rate, and from whom, when and how the owner derived the land, where this is known with a note or explanation of any alteration made, showing why, and on what authority it was made.

In the table of town lots, he shall enter separately each lot, and set forth, in as many separate columns as may be necessary, the name of the person, his residence and estate, as in the table of tracts of land, charging lots leased for a term of years, on ground rent, including all improvements thereon, not to the lessee, but to the tenant for life, or fee simple owner under whom the lessee holds. The commissioner shall set forth in other columns the number of each lot in the town, with its name, if not previously placed in the caption or heading of the table; a description, where the person does not own the whole lot, of the part which he owns; the value of the buildings on the lot, and lot's value including buildings; the amount of tax at the legal rate, and like notice of the source of title and explanations of alterations as in the table of tracts of land.

Every person of full age and sound mind, not a married woman, shall list the taxable personal property, moneys, contracts and credits, in his possession, or under his control or care, and the subjects and persons on account of which he is chargeable with taxes or county levies. The property of a minor shall be listed by his guardian; if none,

Who to list property.

By guardian.

- by his father, if living; if not by his mother, if living; if neither be living, by the one having charge of the property:
- By husband.** of a wife, by her husband, if of sound mind; if not, by herself: of a deceased person, idiot or lunatic, by the personal representative or committee; of a person for whom property is held in trust, by the trustee: of a corporation, whose assets are in the hands of agents, receivers or factors, by such officers: of every company, firm, body politic or corporate, by the principal accounting officer, partner or agent; all moneys, bonds and other evidences of debts, under the control of any receiver or commissioner, by such officer; and all moneys deposited in any bank to the credit of any suit, by the clerk of the court in which such suit is.
- Committee or personal representative.**
- By agents.**
- By principal accounting officer.**
- By clerk of court.**
- By agent.**
- Claims listed where debtor resides.**
- Personal property not situated in the county, city or town in which the owner or person required by this act to list the same for taxation resides, shall be listed by the agent of such owner or other person in the county, city or town where such property is, unless such owner or other person shall cause it to be otherwise listed in such last mentioned county, city or town. All bonds, evidences of debt and claims, wherever the debtors may reside, and all moneys, shall be listed by the owner thereof, or by the person required by this act to list the same for taxation, or by the agent of such owner, or other person having the control and custody of such bonds, evidences of debt, claims, contracts and money.
- What commissioner shall ascertain.**
- Each commissioner of the revenue shall ascertain the number of white male inhabitants in his district of twenty-one years, not exempt from taxation, from bodily infirmities.
- Free males.**
- The number of free male persons above sixteen.
- Free male negroes.**
- The number of male free negroes above twenty-one, not exempt from taxation, from bodily infirmities.
- Slaves.**
- The number of slaves of twelve and number of slaves of sixteen years; and herein shall be included all persons and property removed from one county and city to another, between the 1st of February and the time the commissioner's books are certified by the clerk; but persons assessed, and who have paid their taxes in any county, may be exonerated in any other for that year.
- Personal property, moneys, credits &c.**
- He shall ascertain from each person in his district the following, viz.: All taxable personal property in his district and all moneys and credits in or out of the state, of each person in his district on the 1st of February in each year, and value; the interest and profit on public bonds of this or any other state, of each person in his district; and from each person in his district the amount of all solvent

bonds and securities other than those above, and solvent liquidated and certain demands and claims owing to such person, whether due or not, on said 1st of February, deducting from the aggregate amount of all such bonds, securities, claims and demands owing to others from such person as principal debtor and not as guarantor, indorser or surety, but in neither case shall unsettled book accounts, accrued in a licensed business within the year next preceding, be included.

He shall ascertain the value of the income of each person during the year next preceding the 1st of February, where it exceeds two hundred and fifty dollars, for discharge of any office or employment of this State or the United States, or service of any corporation of this or any other state, or of any company, firm or person. Incomes.

He shall ascertain the yearly value of all toll bridges and ferries in his district, except such as are exempt from taxation. He shall be governed by the actual rent received where such bridges and ferries are rented or leased out; otherwise he shall make a just estimate of value. Toll bridges, ferries, &c.

He shall ascertain from the officers of all incorporated joint stock companies in his district, except banks of circulation and companies incorporated for internal improvement, the actual value of their capital, not including that invested in real estate or slaves, used, employed or invested in the business for which such companies were respectively incorporated. Their real estate and slaves shall be listed and assessed as in other cases. Joint stock companies.

He shall ascertain the capital, not invested in real estate or slaves, of all insurance companies and saving institutions other than those which have, within the year preceding the 1st of February, declared dividends of profits; he shall ascertain also all such companies and institutions which have declared such dividends or profits, and shall list for taxation the amount of such dividends declared within one year preceding the 1st of February in each year. The real estate and slaves of such companies and institutions shall be assessed and listed as in other cases. Insurance companies.

He shall ascertain from all persons residing in his district the capital invested, used or employed by them in any manufacturing or mining business, or in any trade or business, except agriculture, for which no license is required, not including therein the assessed value of their real estate and the value of their slaves which shall be listed and assessed as in other cases; but in neither of the cases mentioned in this section and the next preceding two sections shall the personal property, except slaves, credits and Manufacturing and mining.

moneys used, acquired or held in such trade or business be otherwise assessed or listed than as such capital.

Receivers
and com-
missioners.

He shall ascertain from each person in his district, who acts under the order of any court as receiver or commissioner, the amount of all moneys and bonds or other evidences of debt, under his control, the right to which may be undecided, and the style of the suit to which such fund belongs, and, from the clerk of each court, the amount deposited by order of such court in any bank or savings institution, to the credit of any suit in such court, and the style of such suit.

Fees.

He shall ascertain from every person residing in his district the amount of all fees derived by him from any office, calling or profession for which no license is required; but the amount of such fees (if not paid) shall, if solvent, be listed as part of the certain and liquidated claims of such person.

Railroad
and canal
company to
report.

Every railroad or canal company shall hereafter report quarterly in each year to the auditor of public accounts, the number of passengers transported and aggregate number of miles traveled by them within this state, and gross amount received by such company for transportation of freight over such road or canal, or any part thereof, during the quarter of the year next preceding the first day of the month in which such report is made. If part of road or canal is in the state, such company shall only report that part of the amount received for the transportation of freight as the part of road or canal in the state bears to the whole.

Tax of com-
pany.

Such statements shall be verified by oaths of such officers, and every company failing to report shall be fined five hundred dollars. At the time of report the company shall pay into the treasury for every passenger transported, a tax at the rate of one mill for every mile of transportation of each of such passengers, and a tax of one half of one per centum of such gross amount received for the transportation of freights. Such company paying such taxes shall not be assessed with any tax on its lands, buildings, cars, boats, or other property they are authorized by law to hold or have. But if any such company fail to pay such taxes at either of the terms specified therefor, then its lands, buildings, cars, boats, and other property shall be immediately assessed under the direction of the auditor of public accounts, by any person appointed by him for the purpose, at its full value, and a tax shall at once be levied thereon as on real estate and other property, to be collected by any sheriff whom the auditor may direct: and such sheriff shall distrain and sell any personal property of such company,

and pay such taxes into the treasury within three months from the time when such assessment is furnished to him.

The commissioner of the district, within which the principal office or place of business within this commonwealth, of any company incorporated for a work of internal improvement may be, shall state the number of slaves of twelve years, owned or hired by such company, and the aggregate value of all personal property of such company, wherever such slaves or property may be; the amount of moneys on hand, and the aggregate amount of all solvent bonds, securities and liquidated claims owing to such company after deducting therefrom the amount due from such company to others, according to the provisions of this act. The real estate of such company and improvements shall be assessed as in other cases; but the real estate, cars, engines, and other property appertaining and essential to the use of its franchise, belonging to a company whose property is exempt, by its charter, from taxation, shall not be listed and assessed. Nor shall the lands, buildings, or equipments of a railroad or canal which it may lawfully acquire, and which pays a tax on the passengers and freight transported over such road, be assessed under the provisions of this section; but any excess of lands above the quantity authorized to be held by law, by such last mentioned company, shall be assessed as other property.

Statement of commissioner as to property of company.

The commissioner shall call on every person in his district required to give in a list of property, moneys, credits, or other subjects of taxation and the value thereof, or of the persons in respect to which he is chargeable with county levies, for a list thereof; and may apply to any officer or agent of a company, or person interested therein; and shall administer an oath to any person to answer truly any question relevant to lawful matters of inquiry. A commissioner failing to make any call, or administer any required oath, shall forfeit fifty dollars.

Commissioner to call for list.

The commissioner shall also ascertain and assess the value of all property, other than slaves, ascertained and listed as aforesaid; and if, in any case, a person shall deem himself aggrieved by the valuation of the commissioner, such person and the commissioner, respectively, shall choose two discreet voters, to whom shall be referred the matter of controversy; and their decision, or that of an umpire chosen by them, shall be final. Each list, with the valuations of property annexed, shall be read over by the commissioner to the person from whom it is obtained or on whose information it is made out, and shall be corrected in such respects as may be necessary.

Ascertain and assess value of property
Grievance correct'd.

List to be read over.

Statement
of persons
and person-
al property
and value in
district.

The commissioner shall endeavor by asking proper questions and obtaining answers to have in such lists a correct and full statement of the persons, and of personal property and the value thereof in his district subject to taxation or county levy which were in the possession or care of each person in such district, on the 1st of February, and of all the other subjects before mentioned, on account of which any person or company in his district was then chargeable. The answers to the commissioner's questions shall always be on oath. A commissioner failing to administer such oath, unless the person refuse to take it, shall forfeit fifty dollars.

Moneys,
contracts
and credits.

If any person desire it, the commissioners shall furnish him with proper forms of such lists and valuations, and such persons shall, within ten days thereafter, make out and deliver to the commissioner, or deposit with the clerk of the county or corporation, correct statements of all property, moneys, contracts and credits which such person is required by this act to list, and of all subjects and persons on account of which he is chargeable with taxes or county levies. He shall annex in the form prescribed by the commissioner, valuations of the property listed, except slaves; and subscribe on oath that the statements are true, and that in his opinion the valuations are not below the fair cash value.

Valuations.

Forms to be
left.

If any person be absent from his residence at the time the commissioner calls (and no one is there to act for person) the commissioner shall leave with some white member of his family, over sixteen years, and if none, shall otherwise cause to be delivered to such person proper forms to enable him to make out the statements aforesaid with form of oath; and such person shall within ten days thereafter deliver to the commissioner or deposit with the clerk as aforesaid, such lists with the valuations of property annexed, verified by affidavit; but any such person desiring the forms aforesaid, may be released from valuing the property listed as aforesaid, by exhibiting the same to the commissioner, who shall thereupon assess the value thereof; and any such person who is absent when the commissioner calls at his residence, may decline to include a valuation of his property in the statements required to be delivered or deposited; and in such case the commissioner shall ascertain the value of such property; and if the commissioner is not satisfied with the valuation of the property made by any such person, he may adopt what he deems a fair and proper valuation thereof: and in case such person shall consider himself aggrieved by such valuation the question shall be decided by two voters or an umpire as aforesaid.

Lists and
valuations.

Commis-
sioner may
adopt a
valuation.

Appeal.

Only the aggregate value of any person's household and kitchen furniture shall be required to be listed by him or the commissioner.

If any person fail to list, the commissioner shall list the property himself and assess its value on information, and may examine any one on oath to that end; and whether the person fail to furnish list or not, the commissioner may call for any proper information in possession of any officer of this state who shall furnish the same to him.

When commissioner to list.

Any person failing, after forms are furnished, to list within the required time, shall forfeit ten dollars; or if he refuse to exhibit to commissioner any property listed or required to be listed, that a fair valuation may be assessed, he shall pay a fine of not less than twenty nor more than one hundred dollars. Any person failing to comply with this section, shall be noted at the end of the commissioner's property book, or be otherwise specially reported by the commissioner to the auditor of public accounts.

Failure to list.

Refusal to show property.

Failure, to be noted or reported.

From the list procured as aforesaid, the commissioner from each district shall make accurate statements as follows:

Statements of commissioners.

The number of white male inhabitants of twenty-one years, except those exempted from taxation by bodily infirmity.

The number of free male persons above sixteen years, and of male free negroes above twenty-one, except those exempt from bodily infirmity; the number of slaves of twelve years, and of sixteen years:

Free males.

Slaves.

The number of horses, mules, asses, jennets, cattle, sheep, hogs, and their respective values:

Horses, mules, asses, &c.

The aggregate value of all household and kitchen furniture:

Furniture.

The number of pleasure carriages, stage coaches, Jersey wagons, carryalls, gigs, buggies, and vehicles of like kind and value, not including those manufactured in this state for sale:

Carriages.

The number of watches, and their value, and of clocks, whether in use or not; and of piano fortes and harps:

Watches, &c.

All gold and silver plate, plated ware and jewelry, and value; not including any watches, clocks, pianos, harps, gold or silver plate, plated ware or jewelry, kept in any shop or manufactory for sale, and is the subject of a license tax:

Gold and silver plate, &c.

The aggregate amount of all moneys, solvent bonds, contracts for money or other thing, securities, and liquidated claims:

Moneys, solvent bonds, &c.

Public
bonds, &c.

The amount of interest or profit from public bonds or certificates of this or any other state, or companies incorporated by this or any other state :

Incomes.

The amount of incomes, other than that derived from the practice of a physician, surgeon, dentist, attorney at law, included in their license.

Toll
bridges,
ferries.
Joint-stock
companies.

The yearly rent or value of all toll-bridges and ferries:

The capital of all incorporated joint stock companies, (other than banks of circulation and internal improvement companies), and of all insurance companies and savings institutions, which declare no dividends of profits :

Dividends.

The amount of dividends declared by such insurance companies and saving institutions that declare dividends :

Manufacturing and
mining.

The capital invested or used in any manufacturing or mining business, or invested or employed in any trade or business for which no license is required :

Fees.

The amount of all fees of office, of moneys, bonds, contracts, or other evidences of debt, under the control of any court, receiver or commissioner :

Internal
improvement
companies.

The aggregate value of the personal property and amount of moneys, bonds and claims of internal improvement companies, other than the equipments of a railroad company which pays a tax on the passengers transported over the same :

All other articles of personal property not described in the enumeration contained in this section, nor exempted by this act, shall be set forth in a separate and distinct column, with the value thereof.

Omitted
taxes.

Omitted taxes of any former year shall be placed on the next year's books, with interest.

Commissioner's
book.

Each commissioner shall also make a book of taxable persons and personal property.

Decedent's
land to be
charged to
his estate,
until it can
be charged
to heir or
devisee.

The land of any decedent shall be charged to his estate, until it can be properly charged to the heir, devisee or grantee. And the personal property of the decedent shall be likewise charged to his estate, until the same be disposed of. While either continues charged to the estate, the personal property shall be liable for the tax in all so charged, and subject to distress or other lawful process for the recovery of the same. Any assets in the hands of the personal representatives of the decedent shall be likewise liable therefor.

Assets
liable for
taxes.

Commissioner's
own property
to be reported
by him to
court;
charged on

The commissioner shall make a particular report on oath to the court of his county or corporation, of all his own property subject to taxes or levies, showing the whole amount chargeable to him therefor. On his book his property shall be entered, and taxes and levies charged to him

in like manner as to any other person. For failing to perform any duty required by this section, he shall forfeit one hundred dollars.

book as other property.

If there was no commissioner for a former year, or from any other cause no land or personal property book is made out for that year, the commissioner of such district shall proceed to make out books for such year, according to the rate of tax or levy which then existed, as well as books for the current year.

Where no commissioner of a former year, commissioner shall make out books for such year.

The commissioner, after completing his land book and book of personal property, shall make three fair copies; at the foot of each he shall make and subscribe on oath that he has faithfully performed his duty as a commissioner. A certificate of the taking of the oath shall be appended by the justice for the county or corporation before whom the oath was taken.

Three copies of land and property book to be made out.

The original of each book shall be retained by the commissioner while in office, and then be delivered to his successor. If he fail herein, or to make the copies, he shall forfeit fifty dollars.

The three copies of each book sworn to as aforesaid, together with such lists as the commissioner may have taken from individuals, shall be delivered by the commissioner to the clerk of the court for the county or corporation wherein he was elected for examination.

The commissioner shall attend at the clerk's office and assist at the examination, so far as may be desired by the clerk; and the clerk shall point out to the commissioner such errors (if any) as, in his opinion, may exist in the books. Every such error shall be corrected when the commissioner and clerk concur as to the propriety of such correction. When they differ, the matter in difference shall be submitted to the attorney for the commonwealth in the county or corporation in which the commissioner was elected; and they shall conform to his decision. If he fail to decide the matter before the next term, it shall then be submitted to and decided by the court of such county or corporation; and the books shall be made to conform to such decision.

Commissioner to assist in examination.

Errors to be corrected.

When clerk and commissioner differ, to be submitted to attorney for commonwealth. If he fail to decide, to be submitted to court.

The certificate of the clerk of his examinations of each copy of the land book, and that he finds said book correct, shall be annexed to each copy.

Certificate of clerk.

When all the columns of the property books have been added up, the clerk shall make such certificate as the result of his examination will justify. He shall state whether the book appears to him correct or incorrect or carelessly

Clerk's certificate to be laid before court and recorded.

made out. This certificate shall be laid before the court at the succeeding term, and recorded among the proceedings.

One copy of an land and property book to be reserved by clerk.

One copy of the land book and one of the book of personal property shall be preserved by the clerk among his records, free for the inspection of any person, and a copy of either, or any part thereof, may be had at the charge of any person desiring the same. The copy of the book of personal property preserved by the clerk, shall also serve for laying the county levy.

One copy to sheriff.

One copy of each book shall be delivered by commissioner to the sheriff or other officer, authorized to collect the taxes therein assessed, which shall be his guide in collecting the same.

Copy sent auditor; guide for settlement with sheriff.

The other copy of each shall be transmitted to the auditor of public accounts by the commissioner with his certificate stating that he has delivered a duplicate thereof to the sheriff or other officer, and the time of the delivery. This copy shall be a guide for the auditor to settle by with such sheriff or other officer. It shall be admitted as evidence in any proceeding for judgment against such sheriff or officer on account of the taxes with which he is chargeable.

Evidence against sheriff.

No alteration to be made after books are certified by clerk.

After the clerk shall have certified the land book or the book of personal property, no alteration shall be made in either by the commissioner affecting the taxes of that year.

Any person aggrieved by assessment may apply to county court for relief: commonwealth shall defend application.

But any person aggrieved by any entry in either book or with any assessment of a license tax, may within one year after the date of the clerk's certificate, where the entry is in either book, and within one year from the assessment of said license tax, apply for relief to the court in which the commissioner gave bond and qualified (court of the county or corporation wherein he was elected). The attorney for the commonwealth shall defend the application; and no order made in favor of the applicant shall have any validity unless it be stated on the face thereof that such attorney did so defend it.

Court may exonerate from payment of taxes.

If the court be satisfied that the applicant is erroneously charged on such book, or so assessed with any taxes on licenses, it shall certify the facts upon which it grants relief, and shall order that he be exonerated from the payment of so much as is erroneously charged if not already paid; and if paid, that it be refunded to him.

Court's order shall restrain sheriff from collection of taxes erroneously charged, if paid to be refunded.

Such order delivered to the sheriff, or other officer, shall restrain him from collecting so much as is thus erroneously charged; or, if the same has already been collected, shall compel him to refund the money, if such officer has not already paid it into the treasury; and either way, it shall be a sufficient voucher to entitle the officer to a credit for

so much in his settlement with the auditor of public accounts. and to be a voucher.

If what was so erroneously charged, has been paid into the treasury, the order of court shall entitle the claimant to a warrant on the treasury for the amount thereof, provided application for the same to be made to the auditor of public accounts within two years after the date of the clerk's certificate, or such assessment of the license tax. Taxes erroneously charged; proceedings in case of.

If, from the statement of facts, or other evidence, the auditor of public accounts shall be of opinion that the order of the court granting the redress is erroneous, he may advise a *supersedeas* or appeal to the circuit court of the county or corporation having jurisdiction over the county or corporation in which the order was made. Such appeal or *supersedeas* shall be granted as a matter of right, and shall be prosecuted by the attorney for the commonwealth for such court. The circuit court, upon the facts stated, and upon such other evidence as either party may offer, shall affirm or reverse the order of exoneration, and shall make such order thereupon for the collection of the taxes, or otherwise, as such court may consider proper. The appeal or *supersedeas* shall be tried in a summary way without pleadings in writing. No costs shall be awarded by the court, or paid by the commonwealth about such appeal or *supersedeas*, unless the court in its discretion shall give judgment for costs against the commissioner who made the erroneous assessment. Appeal of auditor.

The commissioner shall furnish the attorney of the commonwealth of the county, city or town, a list of every violation of the revenue law committed by persons other than himself, showing the nature and character of such violation. Each attorney shall deliver such list to the foreman of the grand jury, who shall treat it as having been delivered specially in charge to the grand jury. Commissioners list; violation of revenue laws.

The said foreman, after the grand jury is discharged, shall return such list to the clerk of the court to be preserved and filed by him in his office. It shall also be the duty of the circuit courts and the attorneys for the commonwealth in the county and corporation courts specially to charge the grand juries to inquire into all violations of the revenue laws by the commissioners. Courts and attorneys to charge grand juries as to violation.

The taxes assessed in any county shall be collected by the sheriff thereof, with the following exceptions: The sergeants of the cities of Norfolk, Portsmouth, Petersburg, Danville and Williamsburg shall be collectors of the taxes assessed in their respective cities. Collectors of taxes.

Collections
when to
commence.

Each sheriff or collector shall commence his collection yearly on the 1st day of July, or as soon thereafter as he may receive a copy of the commissioners' books, and may after such time make distress therefor.

Any goods
and chattels
liable to
distress.

Any goods and chattels in the county or corporation belonging to the person or estate assessed with taxes, may be distrained therefor, by the sheriff or collector.

Sheriff to
make out
three
classes of
uncollected
taxes.

The sheriff or other collector after ascertaining which of the taxes assessed in his county or corporation cannot be collected, shall, as soon as practicable in each year after 1st October make out a list of three classes, viz.: First, a list of property on the commissioner's land book improperly placed thereon, or not ascertainable; secondly, a list of other real estate which is delinquent for the non-payment of the taxes thereon; and thirdly, a list of such of the taxes so assessed, other than on real estate, as he is unable to collect. An oath of the sheriff or collector to the correctness of the list mentioned secondly, viz.: of real estate delinquent for the non-payment of taxes thereon, shall be subscribed at the foot of the list, as also an oath of same to the correctness of the lists mentioned first and thirdly.

Lists to be
examined
by court.

Each of said lists shall be presented to the court of the county or corporation, and examined by the court.

If satisfied,
copies to be
sent to
auditor.

The court being satisfied of the correctness of said lists, or having corrected them, if erroneous, shall direct the clerk to certify copies thereof to the auditor of public accounts, and a copy of that first mentioned to the commissioner of the revenue, who shall correct his books accordingly. The original lists shall be preserved by the clerk in his office. After the said copies are so directed to be certified, the sheriff or collector shall not receive any of the taxes mentioned in said list, but they may be paid into the treasury, or the personal property tax may be paid to the clerk of the county or corporation, who shall be accountable therefor in like manner and at the same time as for taxes on law process.

How taxes
returned
delinquent,
may be
paid.

When de-
linquent
lists shall
not be
allowed.

The above lists shall not be allowed unless they have first been submitted to the commissioners of the revenue for the district to which they relate, or in case of his death, to some other commissioner, and are accompanied by the opinion of such commissioner touching the propriety of such lists, and each case therein contained verified by his oath. The second and third lists heretofore returned, and when the third list mentioned in said section shall be hereafter allowed, a copy thereof shall be placed by the auditor of public accounts in the hands of any sheriff or collector of any county or corporation for collection, to be returned

Certificate.

Land and
property
lists.

within one year thereafter, and accounted for as other assessed taxes; or if the auditor see fit, he may place such copy in the hands of any constable as a collector, who shall have the same power of distress as sheriffs, and shall account for the same in like manner.

WASHINGTON TERRITORY.

Territorial Librarian, *ex officio*, Territorial Auditor.

County Auditor.

County Commissioners.

Assessor of each County.

Sheriff, *ex officio*, Collector.

Tax officers.

The assessor of each county between March and May, shall ascertain the names of all persons in each county liable to taxation, and also all taxable property therein, and shall prepare an assessment roll in which shall be set down, the names of all taxable persons in the county; a concise description of all real estate taxable to each, and full cash value; the value of the personal property taxable to each; the description of city or town lots taxable to each, and their value and the total value.

Assessor's duties.

Any person assessed as trustee, guardian, &c., the representative designation shall be added, and such assessment shall be entered in a separate column from his individual assessment.

Persons assessed in a representative character.

Any assessor may require any taxable person in his county to furnish a list of his taxable real estate, city and town lots, and a list of his taxable personal property, and may require such person to make oath to the truth of the list; and if any person refuse such list, or to swear to same, when required by the assessor, the latter shall ascertain the taxable property of any such person from information, and enter such refusal of list or oath on his roll.

List.

In what case assessor to ascertain property.

Each assessor shall receive from the county auditor, before the first Monday in March, a blank assessment roll, and shall prepare a full and complete assessment roll, and shall advertise in some newspaper in his county, or if none, then in one in the territory, or by posting up notices setting forth that, on the last Monday in May, the assessor will attend at the office of the county auditor of his county, and, with the assistance of said auditor, will publicly examine the assessment rolls, and correct all errors in valuations, descriptions or qualities of lands, lots or other property; and it shall be the duty of persons interested to appear at the time and place appointed; and if the property has been assessed twice, or beyond its actual value, or in

Assessment roll.

Assessor and county auditor to act as a court of appeals and corrections.

the name of a person not the owner, the auditor and assessor shall make the proper corrections.

**Duplicate
by assessor.**

The assessor in each county shall make and retain a duplicate of his assessment roll, and shall make the necessary corrections therein, so that such duplicate will correspond with the assessment roll on file in the office of the county auditor; and also make a plot of town plots within his county, and note thereon the owner of each tract of land, and town lot, and other documents relating thereto, to his successor in office.

**Corrected
assessment
roll.**

Every assessor, after the correction of errors, as aforesaid, shall deliver the corrected assessment roll to the board of county commissioners on or before their annual session.

**Duties of
county
commis-
sioners.**

The county commissioners of such county shall, at their session in June, examine the assessment roll of their county; and shall have power to make all alterations and corrections in such roll as they shall deem necessary to make the same conform to the requirements of this act; and shall also determine the amount of money to be raised in their county for county purposes, and apportion such amount, together with the territorial and school tax required by law to be apportioned on the valuation of taxable property in their county for the year, and levy a tax therefor, and cause such orders to be entered, at large, on their records.

**Certified
copy of
roll.**

After the assessment roll of any county has been examined, corrected and approved, by the board of county commissioners, the county auditor shall transmit to the territorial auditor a certified copy, under seal of board.

**Duties of
territorial
auditor.**

The territorial auditor, on receiving such copies of the assessment rolls, shall estimate the amount of tax to be collected, in each county for territorial purposes, and make a statement thereof, and carefully preserve it in his office; and he shall also deliver a certified copy of such statement to the territorial treasurer, who shall record the same in a book kept for that purpose; and the territorial treasurer shall also charge the respective counties with the amount of tax so ascertained to be raised in each.

**Duplicate
assessment
roll by
county
auditor.**

The county auditor shall, within fifteen days after the adjournment of the June session of the board of county commissioners, estimate the amount of taxes due on the valuation of property in his county, and shall make out a duplicate assessment roll, which shall contain, in addition thereto, columns showing the amount of the territorial, school, and county tax, and total amount of each column of valuation, and shall deliver a copy of such roll to the county treasurer, and charge such treasurer with the amount

of such taxes. Any person returned on the assessment roll as having refused to furnish a list or swear to it, when required by the assessor, the county auditor shall add fifty per cent to the valuation of the property of such person, and estimate the amount of his tax thereon.

All taxable persons may before the first of September, in each year, pay their taxes to the county treasurer.

The said county treasurer shall, within ten days after the expiration of the time allowed for the payment of taxes, make out a schedule of unpaid taxes, in form of duplicate assessment roll, verified by affidavit, and deliver the same to the county auditor who shall add ten per cent to the amount of such unpaid taxes, and forthwith issue a transcript of such schedule with the added ten per cent, with a warrant attached thereto, in the name of the United States, under his hand, and the seal of the board of county commissioners to the sheriff of the county, commanding him to collect the taxes charged in such transcript by demanding payment of the persons chargeable therein, and making sale of the goods and chattels of such persons, if necessary, and return the same to such auditor on or before the first Monday in January next ensuing thereafter, and such auditor shall charge such sheriff with the amount of money to be collected in such transcript.

Schedule of unpaid taxes delivered to county auditor.

Transcript with warrant to sheriff to collect taxes.

The sheriff shall proceed to call once on each person named in the transcript, and collect the taxes charged, and if not then paid, shall levy the same on the goods and chattels of such person.

Duties of sheriff.

The sheriff shall pay to the county treasurer the amount of money collected by him from time to time as often as once in three months and before the return day of such transcript, and shall take his receipt therefor, and return to the auditor, with his transcript and warrant a delinquent list of taxes remaining unpaid, setting down such as are due and unpaid on lands, city and town lots, with a proper description thereof, and such as are due and unpaid by any person on personal property, or as poll tax, verified by affidavit, and shall on settlement with such auditor, be allowed the amount of receipts given to him by the county treasurer, and the amount of taxes returned by him delinquent to such auditor, and the ten per cent allowed him by law for collection.

Delinquent list of taxes.

From the date of the sheriff's returns, all taxes unpaid are delinquent and draw interest at the rate of twenty-five per cent per annum; and taxes on lands, city or town lots, are hereby made a perpetual lien thereupon, against all persons, except the United States and this territory.

Lien.

Duties of
county
auditor as
to delin-
quent lands.

The county auditor shall within twenty days make out two lists of such lands, city and town lots returned as delinquent, with the amount of taxes due thereon, and deliver one list to the county sheriff, who shall advertise such lists in some newspaper in the county; or if none, then one in the territory, and shall also post such list both advertising and posting continuing for six weeks before the first Monday in May, and shall proceed to sell at public auction all delinquent lands and city and town lots the unpaid taxes on which interest and costs shall not have been paid before such time.

Certificate
of purchase.

The county treasurer shall, on payment of the amount bid on the land and lots, give a certificate of purchase to the purchaser, which shall convey all right and title of the delinquent; and where such payment shall not be made within forty-eight hours, such lands and lots shall be considered as sold to the county.

List of
lands sold
to county.

The county treasurer shall within ten days after such first Monday in May, make out a list of all lands and town lots sold to the county, verified by affidavit, and the county auditor shall enter the same as county lands, city or town lots, in a book to be kept for that purpose, and taxes shall regularly be assessed thereon; and such lands and city and town lots shall be included in the delinquent list furnished every year, and with the amount of such year's tax added to the delinquent tax, interest and charges be offered for sale as other delinquent lands until sold for the amount of such delinquent tax, interest, charges, and accrued taxes.

Redemp-
tion of lands
sold to pur-
chasers.

Land sold to purchasers can be redeemed within two years from sale, on payment of delinquent taxes, with fifty per cent interest, costs, charges, and the accruing tax to the purchaser, who shall receipt therefor; or to the county treasurer for the use of such purchaser; and if no receipt of such purchase be filed with such treasurer, or no such payment be made to him, the holder of the certificate of purchase shall be entitled to receive a deed from the county treasurer of the land and lots described in such certificate of purchase.

Deed.

Redemp-
tion of
lands sold
to county.

Lands and lots sold to the county may be redeemed by the former owner by his obtaining from the county auditor a certified statement of the amount of all taxes, interests, and cost accrued on such lands and lots, and paying such amount to the county treasurer, who shall give him a receipt therefor; and the county auditor, on filing such receipt, shall give to such owner a certificate of redemption of such lands and lots, and shall charge such treasurer

with the amount of such receipt and omit such lands and lots so redeemed from his list of county lands.

It shall be the duty of the county assessors of each county to make a full and complete statistical report and transmit it to the territorial auditor by the first Monday in October in each year.

Statistical report.

The county assessors shall take the census of the legal voters in their respective counties, and transmit a copy of the same to the secretary of the territory.

County assessors to take census.

The territorial librarian shall be, *ex officio*, territorial auditor.

Territorial librarian, *ex officio*, auditor.

WISCONSIN.

Secretary of State.

State Board of Equalization. (Members of State Senate, and Secretary of State.) Tax officers.

County Board of Equalization. (County Board of Supervisors.)

Town or City Board of Equalization. (Town Assessors, Chairman of Board of Supervisors and Town Clerk; or Mayor, City Clerk and Treasurer of each City or incorporated Village.)

County Board of Supervisors.

Clerk of Board of Supervisors.

Town Assessors.

Town Treasurer, *ex officio*, Collector.

Sheriff Collector in certain cases.

All taxable personal property shall be listed by every person of full age and sound mind (not a married woman) of which such person is owner, lessee or occupant, including all moneys in his possession or subject to his order, check, or draft, and all credits (except as by this act exempted) due or to become due from any person, company or corporation, whether in or out of the county in which such person may reside or such company be located; provided, however, that money collected as agent for any person, company or corporation, which is to be transmitted immediately to such parties, shall not be listed by such agent; but he shall, if required by the assessor, state, under oath, the amount of such money in his hands, and to whom the same is to be transmitted; and provided, further, that *bona fide* debts owing by any person, company or corporation may be deducted from the gross amount of credits of such parties; and the person making out the statement of his personal property to be given to the assessor, need only set forth the amount of his credits remaining after such deduction. But no person, company or corporation shall be entitled to any deduction on account of any bond, note or other obligation given to any mutual insurance com-

Property listed, by whom.

Proviso.

pany, nor on account of any unpaid subscription to any religious, literary, scientific or benevolent institution or society ; but no acknowledgment of indebtedness, not founded on actual consideration, shall be deemed a debt within the meaning of this act.

(The property of wards, minors, wives, property held in trust, of deceased persons, of persons and corporations whose assets are in the hands of receivers, is listed as in Illinois.)

Where property to be listed.

Every person required to list property in behalf of others shall list it in the same town or city in which he would be required to list it if it were his own ; but he shall list such property separate from his own, specifying the name of the person, estate, company or corporation to which the same may belong.

All toll bridges shall be listed in the town or ward where the toll is taken. Merchants' and manufacturers' stock shall be listed and taxed in the town or ward where it was situated at the time of listing ; but all other personal property shall be listed and taxed in the town or ward where the person charged with the tax thereon resided at the time such property was listed.

How property under lease to be listed.

Property under lease of any religious, literary, scientific or benevolent institution or society, incorporated or unincorporated, shall be considered, for all purposes of taxation, as the property of the person holding the same ; and such property shall be so listed by the person having charge thereof. But lands held under lease from any university, college or other literary institution or society, granted by congress for religious or school purposes, shall not be required to pay any tax from which such leasehold estate is exempt by the law authorizing the lease.

Person listing to make oath to statement.

Every person required to list property shall make out, under oath, and at any time after ten days from time of notice of assessor, deliver to assessor on demand, a statement of all personal property he is required to list, as owner, parent, guardian, husband, wife, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor.

Statement what to set forth.

Such statement shall set forth the number of horses ; neat cattle, over two years old ; of mules and asses, over one year and a half old ; of sheep and hogs, over six months old ; of pleasure carriages of every description ; of gold and silver watches ; of pianos and melodeons.

The first day of June shall be taken as the period to which the ages of the animals shall refer. The property above specified shall be known as "enumerated articles."

The statement required to be given to the assessor shall also contain, as distinct and separate items, the amount of moneys and credits; of merchants' and manufacturers' stock; and the aggregate amount of all other articles of personal property which the person making the statement is required to list; and he shall be required to make oath to the value of personal property not exhibited to the assessor.

The statement shall set forth the amount of credits such person is required to list, after deducting therefrom the indebtedness which the person making such statement is entitled to deduct, agreeably to the provisions of this act.

No person shall be required to include in his list of personal property, any portion of the capital stock, of any company or corporation exempt from taxation, or which is required to list its capital and other personal property as a company or corporation, nor any portion of the capital stock of any company or corporation which is required by law to pay tax on its capital, profits or dividends; but all other incorporated companies shall be required to list by their president, secretary or other accounting officer, the full amount of stock paid in and remaining as capital stock at its true value in money, and such stock shall be taxed as other personal property.

Property of corporations.

No property exempt from taxation shall be required to be included in the list.

Exempt property not to be included.

If any person, noticed by the assessor to make out a statement of property for taxation, shall have no property which he is required to list, either on his own account or in behalf of others, he shall set forth such fact, on the blank statement left with him by the assessor, and make oath to its truth.

Where no taxable property exists, lister to make oath.

(Listing by merchants and manufacturers same as in Illinois.)

Every manufacturer shall list the value of all engines, tools and machinery of every description, not forming part of any parcel of real property used or designed to be used in any process of manufacturing.

The assessors (elected every two years in the towns) shall list and value all the real property of the state not expressly exempted from taxation.

Duty of assessors.

Each assessor shall make out from information, a description of each parcel of real property in his town, city or ward, and shall designate the piece, parcel or tract of land in the town other than the village in which the owner, occupant or other person liable to taxation resides, and if he deem it necessary, he may require the owner or occupant

Assessors to make out descriptions of property.

to furnish such description. If the latter refuse or neglect to furnish such on demand of the assessor, he may employ a surveyor to ascertain the boundaries and quantity of such property; and the expenses shall be a tax on said property.

Assessors
to view real
property,
and ex-
amine
all build-
ings and
improve-
ments.

The assessors shall, from actual view, and from information determine the true value of all the real property in their respective districts; they shall respectively examine all such buildings and other improvements not exempt; but the value of land and improvements shall be entered on the list in a single aggregate.

Town, city
and village
boards of
equaliza-
tion.

The assessor or assessors, together with the chairman of supervisors and the clerk of each town, or the several assessors with the mayor, clerk and treasurer of each city or incorporated village shall constitute a town, incorporated village or city board to equalize the assessment of real property for such town, village or city; and the said assessor or assessors shall notify the clerk of his or their town, incorporated village or city of the time and place of the meeting of such equalizing board at least six days before, and said clerk shall post notices of said meeting, at least four days prior to such meeting, in not less than five public places in such town or village or two public places in each ward of such city. When the town or city board of equalization

Notice of
time and
place of
meeting

Oath.

shall have convened, each member shall take an oath fairly and impartially to equalize the assessment of the real property of such town, village or city. Each assessor shall

Duties.

lay before the board his assessment for the proper town, village or city, when the board shall proceed to correct any errors in such assessment, and if it be claimed that different parcels of real property have not been assessed at their true relative value, they shall add to or deduct from any such parcels such amount as in their opinion justice and equity demand; and the valuation, as thus equalized by said board, shall constitute the return to be made by the assessor as the valuation of the real property of such town, village or city, and such equalized assessment shall be the valuation of real property on which taxes shall be levied and computed, except as the valuation of any parcel may thereafter be changed. The said board may adjourn from day to day until their labors are completed.

The equal-
ized valua-
tion shall
be the
return
made by
assessors.
Such valua-
tion the
basis of
taxation.

Equaliza-
tion of new
entries,
structures
and person-
al property.

And it is hereby provided that the said town and city boards of equalization shall annually equalize the assessment of new entries, new structures and personal property, and such equalized value shall be deemed the true value thereof, and shall be so returned by the assessor.

Assessor to
make
annual

Each assessor shall, on or before the first Monday of July for that year in which all the real property of the state is

required to be valued, make out and deliver to the clerk of the board of supervisors of his county, a return in tabular form in a book to be provided him by said clerk, of the quantity, description, and value of each parcel of real property subject to taxation in his town, city, or ward, with the name of the owner (if known) set opposite to each of such parcels; and in a separate column the value attached by him to each parcel. Such return shall set forth the name of each of such villages and cities; and if any parcel of real property within the limits of any village or city be other than a lot or part thereof, the return shall set forth the number of acres, the number and range of the town, and number and subdivision of the section, or such other description as will be sufficiently pertinent. Assessors may commence assessment at any time after the third Monday in April.

returns of real property.

What return shall set forth.

Each assessor when making his returns of the valuation of real estate for those years, when all the real estate is required to be valued, shall take and subscribe an oath (to be certified by the officer administering it, and attached to his return to the clerk of the board of supervisors) that the return contains a correct description of each parcel of real property within said —, as far as he has been able to ascertain it, and the value attached to each parcel in said return is as he believes, the true value thereof; and he may append to oath, if he deems it his duty, "except as the value shall have been altered by the (town, incorporated village or city) board of equalization."

Oath.

The county board of supervisors of each county shall constitute a county board of equalization; and the clerk of the board of supervisors shall be the clerk of said board of equalization.

County board of equalization.

The board, or a majority, shall meet on the second Monday in July next ensuing the valuation of the real property of the state, at such convenient place at the county seat as shall be designated by the clerk of the board of supervisors; and each, having taken an oath fairly and impartially to equalize the valuation of the real property of his county, the clerk of the board of supervisors shall lay before them the returns of all the assessors in such county. The said board shall then proceed to equalize such valuation of real property, observing the following rules:

When and where to meet.

Oath.

Duties.

They shall raise the valuation of such towns, cities, incorporated and unincorporated villages when below, to the true value thereof, and reduce it when above, as compared with the average valuation of the real property of such county having regard to the advantages, so as to fairly

To equalize the valuation towns, cities, and villages.

Boards shall not reduce the aggregate returned.

equalize the valuation of real property throughout the county. The board shall not however reduce the aggregate valuation of the real property of the county below the aggregate amount returned by the assessors including such additions as shall have been made by the clerk of the board of supervisors.

Clerk of supervisors to transmit abstract to secretary of state, and manner of making such abstract.

Each clerk of the board of supervisors shall, on or before the second Monday in August annually, make out and transmit to the secretary of state an abstract of the real property of each town, city and village of his county, in which he shall set forth, the number of acres exclusive of village and city lots; the aggregate value of all real property other than village and city lots including such additions as shall have been made to the return of the assessors; and the aggregate valuation of the real property of each village and city of his county, including such additions as shall have been made to the return of the assessors; and such clerk shall, at the same time transmit to the secretary of state, the aggregate value of all the personal property in his county, including such additions as shall have been made to the return of the assessors.

State board of equalization.

The members of the state senate in conjunction with the secretary of state shall form a state board of equalization, which shall meet at Madison every two years on the first Tuesday in September, and the board after taking an oath to equalize impartially the valuation of real property among the several counties of the state according to the rules, and after the secretary of state has laid before them the abstracts of real property transmitted to him from the several counties, shall proceed to equalize the valuation of such real property as follows:

Duties.

They shall add to the aggregate valuation of every county which they believe to be valued below the average valuation of other counties, such per centum as will raise the same to the average valuation of other counties according to the actual value of each.

May add to or deduct from valuation of towns, cities and incorporated villages.

They shall deduct from the aggregate valuation of every county which they shall believe to be valued above the average valuation of other counties, such per centum as will reduce such county to the average valuation of all the counties of the state, according to the actual value of each, as compared with others, and if they shall believe that right and justice demand a change in the valuation of the real property of any town, city or incorporated village, without raising or reducing the total valuation of the county, in equal ratio, they shall add to or deduct from the valuation

of such town, city or village such per centum as they shall deem just and equitable.

Immediately after the state board shall have completed the equalization of real property, the secretary of state shall transmit to the clerk of the board of supervisors of each county, a statement of the per centum added to or deducted from the valuation of the real property of his county, specifying the per centum which has been added to or deducted from each of the towns, cities, and incorporated villages in such county, if an equal per centum shall not have been added to or deducted from the entire county, and such statement shall be filed in the office of said clerk. If the state board shall have added to or deducted from the valuation of any town, city or incorporated village, a per centum different from that which it shall have added to or deducted from the entire county, the clerk of the board of supervisors shall add to or deduct from the aggregate valuation of the real property of such town, city or village, as equalized by the county board of equalization, such difference of per centum; and on the equalization as thus made by the state board, added to the personal property of the respective towns, cities and villages, shall taxes be apportioned among such places; provided, however, that if the said board shall have added to or deducted from an entire county, an equal per centum, the apportionment of taxes among the towns, cities and incorporated villages of such county shall be made from the equalization established by the county board of equalization when added to the personal property of such towns, cities and villages. As soon as the secretary of state shall have ascertained the aggregate valuation of all the property of the state according to the equalization of the state board, including the additions, he shall proceed to apportion the state taxes among the several counties, so that each county shall pay such proportion of said state taxes as the aggregate valuation of all the taxable property of such county bears to the aggregate valuation of all the taxable property of the state. And the secretary of state shall transmit a copy of such apportionment, duly certified, to the clerk of the board of supervisors of each county, on or before the second Monday in October of each year.

Each assessor shall, on or before the 20th of May, annually leave with each resident of his town, city or ward, of full age, not a married woman or insane, at the office or usual place of residence, a written or printed notice requiring him to make out for such assessor, after ten days from the notice, a statement of the personal property which

Secretary of state to transmit to clerk of supervisors. Per centum added to or deducted from counties.

If equal per cent has been added to or deducted from an entire county; taxes among towns, cities and villages apportioned from equalization of county board.

Secretary of state shall annually apportion state taxes among counties.

Assessor to leave notices requiring persons to make out statements of property.

he is required to list for taxation; and such notice shall be accompanied by such form in blank, as is necessary for the statement; provided, that such statement may be made out and delivered at the time when the notice is left by the assessor, if the person receiving such notice shall choose to do so.

Assessors
to call for
statement;
not re-
ceived.

Each assessor shall, before the 10th of June, call upon each person with whom he shall have left a notice for the statement which such person was required to make out, unless it shall have been previously delivered to said assessor; and the assessor shall require each of such persons to take and subscribe an oath, to the truth of, and to be attached to such statement.

New entries
to be as-
sessed.

Each of the said assessors shall also annually, except for those years when the valuation of all real property of the state is required to be taken, list and value all real property which shall have become subject to taxation since the last listing of property in his town or city; and if the assessor shall discover that any real property which was subject to taxation had escaped assessment for the last preceding year, he shall note such fact, and include both years in his assessment, by listing such property at twice its real value. And the said assessor shall also list all new structures of over one hundred dollars in value not previously included in the valuation of the land on which they stand, and shall return the valuation of such new entries and new structures, with his return of the valuation of personal property, under the head of "new entries and new structures." And the said assessor shall set forth in such return the parcel of real property on which each of such new structures shall have been made, and the true value added to such real property in consequence of such structures and such increase, added to the former valuation, shall be deemed the true value of such real property.

Lands
which were
taxable and
escaped the
year before,
to be re-
turned
doubly as-
sessed.
New struc-
tures to be
added to
land.

Structures
destroyed
to be de-
ducted from
land.

If any structure, of over one hundred dollars in value, which had been erected previous to the last valuation of the land on which the same shall have stood, or the valuation of which shall have been added to any former valuation of said land, shall have been destroyed by fire, flood or otherwise, the assessor shall determine, as nearly as practicable, how much less such land would sell for, from such destruction, and shall make return thereof, as provided in the case of new structures; and the true valuation of such real property shall be arrived at by deducting from the former valuation the loss sustained by the destruction of such structure.

In every case, where any person shall refuse to make out and deliver to the assessor, a statement of personal property as required; or shall refuse to swear to the truth of such statement, or any part thereof, which he is required to verify, and in every case where any person from absence or other cause, shall neglect or fail to make out and deliver such statement, the assessor shall proceed to ascertain the number and value of each description of the several articles of personal property before enumerated, (viz.: horses, cattle, mules, sheep, hogs, &c.,) also the amount of moneys and credits of merchants' and manufacturers' stock, and the aggregate value of all other articles of personal property subject to taxation, of which a statement shall have been withheld by the person required to list the same. And the assessor may examine, on oath, any person he may deem possessed of the necessary information.

Duties of assessor where persons refuse to make out and make oath to statement of personal property.

If any person required to give evidence by the assessor shall refuse to be sworn or to testify, on application of the assessor, any justice of the peace of the county shall summon such person before him at such time as the assessor designates, to answer, on oath, such questions of the assessor or his agent touching the amount and value of the property such person refuses to list.

If witness refuse to be sworn, may be summoned before justice of the peace.

Any person prevented by sickness or absence or other unavoidable occurrence from making and delivering to the assessor the required statement of his property, he may at any time before the 1st day of August next ensuing, make out and attest before the clerk of the board of supervisors such required statement; and said clerk shall make an entry thereof on the return for the proper town or city, or correct the corresponding item in the return made by the assessor, as the case may require. But no such statement shall be received from any person who refused to make out, attest on oath, and deliver to the assessor such statement at the required time; nor from any person who shall not first make and file with said clerk an affidavit that he was absent from home without design to avoid the listing of his property, or was prevented by sickness or other unavoidable occurrence, from making out and delivering to the assessor the required statement within the time required by law.

Remedy for persons prevented by sickness, &c. from listing their property.

Each assessor, at a stated time, annually, shall deliver to the clerk of the board of supervisors of his county a tabular, alphabetical return of the names of the several persons, companies and corporations in which personal property shall have been listed in his town or city, and he shall state the aggregate value of personal property listed in the

But persons once refusing, cannot list after return is made.

Assessors to make return of personal property, new entries &c. to clerk of board of supervisors.

name of each person, company or corporation. The assessor shall include in his return, in separate columns, new entries, new structures and structures destroyed, as heretofore provided.

Assessors
to return
statements
of property.

Each assessor shall, at the time he is required to make his returns to the clerk of the board of supervisors, also deliver to said clerk all the statements, alphabetically arranged, of property received from persons required to list the same, which shall be filed by the clerk.

Assessor to
take oath.

Each assessor, when making his return of personal property, shall take and subscribe an oath, which shall be certified by the officer administering, and attached to the return he is required to make, that the value of the personal property, of which statements have been made and attested by the oaths of persons required to list the same is truly returned, as set forth in such statements; that in every case where he has been required to ascertain the amount and value of the personal property of any person, company or corporation, he has diligently, and with the best aids he could command, endeavored to ascertain the true amount and value of such property, and, as he believes, the full value thereof is set forth in the annexed return; and in no case has he knowingly omitted to demand of any person of whom he was required to make such demand, a statement of the description, amount and value of personal property which such person was required to list for taxation, nor in any way connived at any violation of law in relation to the listing and valuing of property.

Clerk of
board to
add fifty
per cent to
value of
property
when per-
sons refuse
to list.

The clerk of the board of supervisors of each county shall add to the valuation of all personal property returned by the assessor, which the owner or other person who should have listed in the owner's behalf, neglected or refused to list, or to the value of which such person refused to swear, as required, fifty per cent on the value so returned; and if said clerk believes that in any such case the value returned by the assessor is below the true value of such property, he may institute such examination as he shall deem necessary, to enable him to ascertain the amount and value of such property.

Clerk may
correct
return of
assessors.

And for that purpose he is hereby invested with all the authority conferred upon assessors in cases where persons refuse to list their personal property as required by this act.

Clerk of
board may
correct
omissions
in return of
real pro-

If, upon examination of returns made by assessors, the clerk of the board of supervisors shall discover that any parcel of real property shall have been omitted in the return of any assessor, he shall add the same to the list of real

property, with the name of the owner, if known, as a separate parcel, or to any parcel returned by the assessor, as the case may require; and in any such case the said clerk shall forthwith notify the assessor in whose return such omission occurred, of such omission; and such assessor shall forthwith proceed to ascertain and return to said clerk, the value of such omitted real property.

property and
order it
assessed.

Each clerk of the board of supervisors shall correct any error in the description or quantity of land contained in the list of real property in his county, but he shall make no deduction from the valuation of any parcel of real property except as required by this act.

Clerk may
correct
error in
description
of land.

If any clerk of the board of supervisors shall discover that any assessor has omitted in his return, any property he was legally required to return, he shall authorize and require such assessor to correct such error or omission, and such assessor shall, within ten days after having been so authorized and required, proceed to correct any such error or omission and make return thereof to said clerk.

Clerk of
board may
require
assessor to
correct
errors in
his return.

The clerk of the board of supervisors of each county shall make out a complete assessment roll of each town and city in his county, including all additions to the return of the several assessors, agreeably to the provisions and requirements of this act, arranged in the following form, viz.:

Clerk of
board to
make out
assessment
rolls.

Each parcel of real property in each of the several towns of his county, other than village property, shall be entered on such roll in numerical order, as to sections and subdivisions thereof, opposite to the name of the owner, if known; and in a separate column the said clerk shall set forth the value which then stands affixed to each separate parcel, and each parcel of real property in each village and city in his county shall be entered on the assessment roll for such village or city in numerical order as to lots and blocks, opposite the name of the owner, if known; and in a separate column he shall set forth the value which then stands affixed to each parcel of such real property. And if any parcel of real property, lying within the limits of any village or city, be other than a lot or part thereof, the said clerk shall set forth on such roll, the number of acres, the number and range of the town, the number of the section and subdivision thereof. The value of personal property listed by any person, company, or corporation shall be entered on said roll separate from real estate, opposite the names (alphabetically arranged) in which the same is listed. And said clerk shall transmit the appropriate assessment roll to the clerk of each of the towns and cities of his county on or

Entry of
real estate
in towns.

Entry of
real estate
in villages
and cities.

Personal
property to
be on the
roll apart
from real
estate.
Clerk shall
transmit
rolls to

towns, cities and villages and designate amount of state, county and school tax.

If board of supervisors do not determine amount of county tax, before time for sending rolls expires, clerk, after amount is determined by board, shall send certified statement.

Clerk of board to correct valuation of real property in new structures and structures destroyed.

Capital stock and personal property of corporations to be listed.

Exception.

Secretary of state to transmit forms and instructions; and with attorney-general decide questions.

before the 15th day of November annually; and the said clerk of the board of supervisors shall designate on each of such assessment rolls the amount of state and county tax which the town or city to which such roll belongs is required to pay; he shall also designate on each of such assessment rolls the per centage ordered by the county board of supervisors, for county school tax: provided, that if the county board of supervisors of any county shall not have determined the amount of county or school tax which shall be apportioned to the several towns, cities and incorporated villages in such county, within the time specified for sending the assessment rolls to said places, the clerk shall, immediately after the amount of such tax shall have been determined by the board, forward to the clerk of each town, city and incorporated village, a certified statement of such tax apportioned to each of such places; and the clerk of such town, city or village shall attach such statement to the assessment roll.

Each clerk of the board of supervisors shall correct the valuation of any parcel of real property on which any new structure of over one hundred dollars in value has been erected, or on which any structure of like value shall have been destroyed, by adding to or deducting from the valuation of such property such amount as shall correspond with the return of the assessor in relation thereto; and such corrected valuation shall thereafter be taken as the true value of such real property.

The capital stock paid in and so remaining undiminished by losses, inclusive of the value of all other personal property of any banking or other joint stock company incorporated in this state, shall be listed for taxation by the principal accounting officer of such company in the town or city where the principal office of such company is kept, and taxed as other personal property belonging to natural persons is required to be taxed: provided, that the above shall not apply to any such company whose charter or act of incorporation may have guaranteed exemption from taxation, or shall have provided another mode for taxing the same.

The secretary of state shall annually prepare and transmit to the clerk of the board of supervisors of each county all proper forms and instructions, and with the aid and advice of the attorney general shall decide all questions as to the true construction of the foregoing provisions, subject always to an appeal to the supreme court.

In all cases where duties are required of the mayor, clerk, and treasurer of incorporated cities, the same shall devolve

upon the president, clerk and treasurer of incorporated villages; and the same shall constitute the board of equalization therein.

If any secretary of state, clerk of the board of supervisors, or assessor, shall refuse or knowingly neglect to perform their duties, or consent or connive, whereby any proceedings are prevented or hindered, or whereby any property required to be listed for taxation shall be exempted therefrom or entered on the tax list at less than its true value, he shall for every such refusal, neglect or connivance, forfeit and pay to the state not less than two hundred dollars, nor more than one thousand dollars.

Penalty for non-performance of duty.

Every second year the real property of this state shall be listed, valued, returned, and equalized in the manner pointed out in the foregoing provisions.

Biennial listing of real property.

Every town clerk shall, upon the reception of the assessment roll, calculate and carry out the total amount of such taxes, together with all town and other local taxes unless otherwise provided, adding thereto five per cent for expense of collection in an additional column prepared for that purpose in the assessment roll, setting opposite to the several sums set down as the valuation of real and personal estate, the respective sums assessed as taxes thereon, in dollars and cents, rejecting the fractions of a cent.

Clerk's duties as to the assessment roll.

The said town clerk shall immediately make out a fair copy of such assessment roll, when thus completed, and deliver the same to the town treasurer of his town, on or before the second Monday of December in each year; but in no case shall the assessment roll be delivered to such treasurer until he shall have executed a bond to the county treasurer and successors in office in double the amount of state and county taxes apportioned to such town, faithfully to perform his duties, and delivered to the clerk of his town the receipt of the said county treasurer, stating that the latter has received said bond.

Assessment roll delivered to town treasurer, *ex officio* collector.

To each assessment roll so delivered, a warrant under the hand of the town clerk shall be annexed, commanding the said town treasurer to collect from each of the persons and corporations named in the annexed assessment roll, and of the owners of the real estate described therein, the taxes set down in such roll opposite their respective names and to the several parcels of land therein described; and in case any person or corporation, upon whom any such sum or tax is imposed, refuse or neglect to pay the same, to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed, and out of the moneys so collected, after deducting his fees, to pay

Warrant to treasurer to collect taxes.

first to the treasurer of said county on or before the last Monday of January next the sum of ——— for state taxes; and to retain and pay out, as town treasurer, according to law, the sum of ———; and the balance to pay to said treasurer for county purposes, on or before the day specified; and make return to said treasurer of warrant, with said roll attached, together with his doings thereon.

Memorandum.

As soon as the town clerk shall have delivered the assessment roll and warrant to the town treasurer as aforesaid, he shall make a memorandum or entry thereof, and charge to the treasurer the amount of the town and other local taxes, if any, in a book to be kept by him for that purpose.

Neglect or refusal of clerk.

Should the town clerk neglect or refuse to perform his duties relative to the assessment and warrant as above set forth, the clerk of the board of supervisors of the county in which such town is situated, shall calculate and carry on the taxes on the assessment roll of the town, complete the roll and make a true copy and annex a warrant, signed by him as clerk of such board, which warrant shall be substantially like the warrant he was required to make or annex to a copy of the assessment roll, and shall be directed and delivered to the sheriff of said county, together with the copy of the assessment roll, who shall collect and return said taxes according to the command of the warrant, and for that purpose the sheriff of the county is vested with all the powers of the town treasurer of such town.

When sheriff collector.

Circuit court to vacate any city, town or village, if taxes are not paid.

The circuit courts are authorized and empowered to vacate any city, town or village, or any part or parts thereof, or any additions thereof, on application made by the board of supervisors of the county in which the city, town or village is situated, for good cause. Such application may be heard at any general or special term of the circuit court, held in and for the county in which the city, town or village, or addition is situated. It is intended hereby to confer discretionary power on the circuit courts to vacate any city, town or village, or addition thereto or part thereof, whether the proprietors are residents or non-residents, in all cases where proprietors neglect to pay the taxes assessed and levied on the same, and the county in which the same is situated acquires an interest therein, by virtue of tax deeds, tax certificates or otherwise; and the court to which the application shall be made shall hear proofs of the facts and circumstances.

Town treasurer to give notice of taxes in

The town treasurer of each town, on the receipt of the assessment roll for the current year, with the tax list annexed, shall give public notice, by posting, that the taxes

assessed and levied in such town are placed in his hands for collection, and that they are subject to payment at his office at any time prior to the 25th of December in such year.

his hands
for collec-
tion.

On all taxes so paid or tendered, at the time and place specified, the said treasurer shall remit to the person so paying or tendering, three-fifths of the amount included in said list, as his fees for collecting such tax so paid.

Remission.

The said treasurer shall, after the said 25th of December, proceed to collect the taxes charged in said list and remaining unpaid, and for that purpose shall call at least once on the person taxed, or at his usual residence, if in the town, and demand payment of the taxes charged to him on said list.

Collections.

In case any person refuse or neglect to pay his tax, the town treasurer shall levy the same by distress and sale of any goods and chattels of such person, wherever the same may be found within his town; and if a sufficient amount of such property cannot be found in the town, the town treasurer may levy the same by distress and sale of the goods and chattels of the person wherever the same may be found in the county.

Sale of
goods and
chattels.

The town treasurer shall give public notice of the time and place of sale, and of the property to be sold, at least six days previous to the sale, by a posted advertisement in three public places in the town where sale is to be made; and the sale shall be by public auction, in the day time, and the property sold shall be present; but at any time previous to the sale the owner or claimant of such property may release it by payment of the taxes, interest and charges.

Notice of
sale.

By public
auction.

Whenever the purchase money shall not be paid at the time the treasurer may require, he may re-sell said property, or recover from the purchaser the said sum, with costs and ten per cent damages.

Re-sale of
property or
recovery of
purchase
money.

If any person liable to pay taxes shall have removed from the town or ward where the assessment was made against him, after such assessment and before such tax ought by law to be collected, it shall be lawful for the treasurer of the town to levy and collect the tax of the goods and chattels of said person wherever they may be found within the county where the assessment was made.

Proceed-
ings on re-
moval.

Should the town treasurer be unable to collect any tax on any personal property, and payable by any person on his tax list, he shall file with some justice of the peace of his county an affidavit stating the tax and his demand for payment and inability to collect it; and such justice shall thereupon command by summons such person to appear

When town
treasurer is
unable to
collect tax
on persona-
property.

Summons.

and show cause on oath why he does not pay said tax ; such summons may be served by the town treasurer or any constable in said county by reading ; and it appearing on affidavit of the one serving such summons that said person was duly served, and that he has failed or neglected to appear before said justice for twenty-four hours after service of such summons, the said justice shall issue a warrant to the sheriff or any constable of the county to forthwith bring such person before such justice.

Warrant.

When justice to make an order to pay.

Neglect or refusal.

When person to be discharged. Examination to be filed.

Appeal.

Judgment and execution.

On the examination on oath of such person, or of witnesses produced by him or the treasurer, if it shall appear that he had personal property subject to taxation at the time the assessment was made, and that he has money or property, real or personal, of any description, not exempt from sale for taxes, sufficient to pay such tax, or such portion as the justice shall determine such person ought to pay, or should such person refuse to answer all questions touching his ability to pay such tax, the justice shall make an order requiring him to pay such tax forthwith ; and if he neglect or refuse, no property belonging to him shall be exempt from seizure and sale for payment of such tax ; but if it shall appear that he has not sufficient money or property to pay such tax, or that he had no personal property subject to taxation at the time the assessment was made, he shall be forthwith discharged.

Such examination shall be reduced to writing by the justice, and, subscribed by the person, shall be filed with the clerk of the circuit court, to be read on any new trial in said court ; either party may produce other proof on such trial.

Every person aggrieved by the decision or order of the justice, may appeal to the circuit court of said county, by executing an undertaking to the county with surety approved by said justice, conditioned to abide by and perform such order that the court may make as to the payment of such tax, and on the execution of such undertaking, the said justice shall discharge such person and return said undertaking with the examination.

On the trial, if the court or jury shall find that the defendant had sufficient money or property not exempt, to pay said tax at time of examination before justice, judgment shall be rendered against him and sureties in said undertaking for amount of such tax and costs, fees and disbursements before the justice and in the court ; and execution shall thereupon issue against the property of the defendant in said judgment ; and no property belonging to

the defendant shall be exempt from seizure and sale under said execution.

The district attorney shall try for the county all said cases in said court.

The county treasurer shall, immediately after the first Monday of April in each year, make out a complete list of lands returned to him by the town treasurer, in which the taxes for the year preceding shall remain unpaid, specifying each tract or lot, the name of the person to whom assessed and amount of taxes, charges as returned by the town treasurer, and interest at the rate of twelve per cent from the 1st of January preceding to that day, due on each tract or parcel thereof. The treasurer shall annex a certificate of the correctness of such list and within a stated time in each year, shall cause to be made a transcript of such list, in a book, to be kept in the office of the clerk of the board of supervisors for that purpose; to which transcript he shall annex his certificate of its correctness to the list.

List of lands on which taxes are unpaid.

Transcript.

All parcels of land, or parts or undivided shares described in such lists, upon which the taxes shall remain unpaid for three years after the first Monday of April in the year in which such list shall be made, shall be sold by the county treasurer, to pay such taxes, together with the interest of twenty-five per cent per annum up to the day fixed for the sale, and charges.

Lands sold for taxes when unpaid for three years.

Any person may pay the taxes on any parcel or part or undivided interest of land described in lists, to said treasurer, by paying the sum specified in list as due thereon, or such portion thereof as the part or interest paid upon shall amount to, with the cost for advertising same, at any time before the sale thereof by said treasurer, and on making such payments, the treasurer shall deliver duplicate receipts therefor to such person who shall deliver them to the clerk of the board of supervisors of the county who shall countersign one of such receipts and return it to such person, and retain the other and safely keep it in his office.

Payment.

Duplicate receipts.

STANDARD OF VALUE.

ALABAMA.

Real value. Real estate is estimated at its real value, and not at forced sale, according to the best judgment the assessor can form by information, inspection or otherwise, taking into consideration its location, advantages, improvements, &c.

ARKANSAS.

Land valued at true value. All lands are valued at the true value thereof in ready money, taking into consideration the fertility and quality of the soil, vicinity to roads, towns, &c., water privileges, and all other local advantages with the improvements; but no lands shall be valued at less than three dollars per acre. All town lots and improvements thereon, and all saw-mills, tan-yards and distilleries, shall be valued at the true value thereof, taking into consideration all local advantages.

Other property valued at true value. Every other species of property is valued at the true value thereof in ready money.

COLORADO TERRITORY.

Real property valued at true value in money. Real property is to be assessed at its true value in money, at private sale, having regard to all elements of value appertaining, viz.: quality, locality improvements, &c.

Depreciated bank notes and annuities. Depreciated bank notes and depreciated stock or shares in corporations or companies may be listed at their current value or rate; credits shall be listed at such sum as the person listing them believes will be received or can be collected; and annuities at the value which the person listing believes them to be worth in money. The person making

out his list of money and credits will be entitled to deduct from their gross amount the amount of all *bona fide* debts owing by him ; but no acknowledgment of indebtedness, not founded on actual consideration, and no such acknowledgment, made for the purpose of being so deducted, shall be considered a debt within the intent of this section ; and so much only of any liability of such person as security for another shall be deducted, as the person making the list believes he is legally or equitably bound to pay, and so much only as he believes he will be compelled to pay on account of the inability of the principal debtor ; and if there are other sureties able to contribute, then so much only as he, in whose behalf the list is made will be bound, to contribute ; but no person will be entitled to a deduction on account of an obligation of any kind given to an insurance company for the premium of insurance ; nor on account of an unpaid subscription to any institution or society, nor on account of a subscription to or installment payable on the capital stock of any company or incorporation.

CALIFORNIA.

Real estate and improvements thereon, improvements on public lands, and personal property, are valued according to their cash value.

Real estate, and personal, cash value.

CONNECTICUT.

The present true and just value of any estate, real or personal, liable to be assessed, shall be deemed and taken by the assessors and board of relief of the several towns to be the fair market value thereof, being the price which could be obtained therefor at private sale, and not at its value at a forced or auction sale.

Estate, real and personal, valued at fair market value.

DELAWARE.

All property, real and personal, subject to assessment, shall be assessed at its true value in money.

True value.

FLORIDA.

No tax-payer in making his returns, shall deduct the amount of his own debts or obligations from the amount

Deduction of debts.

of debts and obligations due him; and all book accounts and other debts of every description, shall be included in said return at their actual value, and not their nominal value.

Taxation
on specific
articles on
the value
thereof.

All real estate comprising lands and improvements, buildings, manufactories, and mills of all kinds, distilleries, furnaces, machinery, tan-yards, ferries, toll bridges and wharves; all slaves, all bank and other corporate stock; all money at interest or in possession; all notes and obligations of whatever character; all capital employed in trade by merchants and traders of every description; all capital invested in steamships, steamboats, sail vessels, lighters and barges; all pleasure carriages, stage coaches, wagons, carts, and drays; all horses, asses, mules, neat cattle, swine and sheep; all household furniture, including gold and silver plate and musical instruments, and all watches, shall be taxed at a uniform rate, upon the value thereof; provided, that no taxes shall be collected on property exempted by law.

Before any tax books are received from any tax assessor by the county commissioners, they shall require of said assessor an oath that all the taxes on the regular list have been returned on oath, and that he verily believes that the said property has been returned at its true value, and that the said returns embrace all the taxable property of the parties making the same within said county.

GEORGIA.

Stock in
trade com-
puted at
prime costs.

"The sum of thirty-one and a quarter cents shall be levied in every hundred dollars' value of all persons' stock in trade, shopkeepers and others to be computed at prime costs, and the return to be made on oath, that the stock in trade so returned is the highest estimation of the stock in such persons' possession at any time not exceeding three months preceding the time appointed by this act for such stock in trade to be estimated and returned."

ILLINOIS.

Real prop-
erty val-
ued at true
value in
money.

Each separate parcel of real property shall be valued at its true value in money excluding the value of crops growing thereon; but the price for which such real property would sell at a forced sale shall not be taken as a criterion of such value. Each tract or lot of real property belong-

ing to this state, or to any county, city, town or charitable institution, whether incorporated or unincorporated, and school or ministerial lands, held under lease for a term exceeding ten years, shall be valued at such price as the assessor believes could be obtained at private sale for such leasehold estate. Personal property of every description shall be valued at the usual selling price of similar property at the time of listing and in the county where the same may then be; and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money at such time and place. Investments in bonds, stocks, joint stock companies or otherwise shall be valued at the true value thereof in money. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof; provided, that depreciated bank notes shall be entered at their current value.

Personal, at usual selling price.

Money at full amount; depreciated bank notes at current value.

Every credit for a sum certain, payable either in money or property of any kind, shall be valued at the full price of the sum so payable; if for a specific article, or for a specified number or quantity of any article or articles of property, or for a certain amount of labor done, or for services of any kind rendered, it shall be valued at the current price of such property, or of such labor or service, at the place payable. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth in money.

Annuities, what they are worth in money.

In making up the amount of moneys and credits which any person is required to list for himself, or any other person, company or corporation, he shall be entitled to deduct from the gross amount of moneys and credits, the amount of all *bona fide* debts owing by such person, company or corporation to any other person, company or corporation for a consideration received; but no acknowledgment of indebtedness, not founded on actual consideration, believed when received to have been adequate; and no such acknowledgment, made for the purpose of being so deducted, shall be considered a debt within the meaning of this section; and so much only of any liability as surety for others shall be deducted as the person making up the statement believes the surety is legally and equitably bound to pay, and so much only as he believes such surety will be compelled to pay on account of the inability or insolvency of the principal debtor; and if there are other sureties who are able to contribute, then only so much as the surety in whose behalf the statement is made will be bound to contribute; provided, that nothing in this section shall be

Bona fide debts deducted from gross amount of moneys and credits.

Amount only deducted that surety is legally and equitably bound to pay.

Not to apply to banks.

so construed as to apply to any bank, company or corporation, exercising banking powers or privileges.

No deductions on account of bonds, &c. given to mutual insurance co's.

No person, company or corporation shall be entitled to any deduction on account of any bond, note or obligation of any kind, given to any mutual insurance company, nor on account of any unpaid subscription to any religious, literary, scientific or charitable institution or society; nor on account of any subscription to, or installment payable on the capital stock of any company, whether incorporated or unincorporated.

Minimum value of lands.

The minimum value of all lands in this state, for the purpose of taxation, shall be three dollars per acre.

INDIANA.

Moneys, rights, credits, &c., valued at true cash value.

The assessor shall require of the person making a statement of his property, to take and subscribe on oath, that the said statement contains a true, full, fair list of the moneys, rights, credits, effects, ships, canal boats, flat boats, steamboats, personal property appertaining to merchandising, manufacturing, and corporation stocks of the person making such list, or of the persons on whose behalf the same is made, and that the same have been valued at their true cash value.

Taxable lands appraised at their full value in money.

The appraiser shall, on actual view, make a true valuation of all lands, with improvements and buildings thereon or affixed, at their full value in money, as he would appraise the same in payment of a just debt due from a solvent debtor, taking into consideration the fertility and quality of the soil, the vicinity of the same to railroads, McAdami-ized roads, clay roads, turnpike roads, plank roads, state and county roads, cities, towns, villages, navigable rivers, water privileges on same or in vicinity to same, the location of the route of any canals, with any other local advantages of situation; provided, that said appraiser shall also value all lands at their cash value, without taking into consideration any improvements made thereon; and this valuation, as well as the valuation with improvements, shall be set down in proper columns.

Inlots and outlots, full value.

Inlots and outlots in all towns, cities and villages, with the improvements thereon or affixed, shall be valued at their true and full value in money, regarding all the local advantages of situation to be valued on actual view of premises.

The said appraiser shall also on actual view, make a true valuation of all lands, town lots, depot grounds and build-

ings, and improvements thereon, other than road beds, switches and side tracks, and railroad tracks and superstructures thereon, -used or held by railroad companies, according to the same rule herein prescribed for ascertaining the value of other real property; and he shall in the same manner make a true valuation of all lands and town lots and buildings, and improvements thereon, used or held by all McAdamized roads, plank roads, turnpike roads and canals, other than the Wabash and Erie canal; and all toll bridges belonging to private persons or private corporations, to be valued upon actual view of the premises. The railroad companies of this state shall, on or before the 1st of April, 1859, furnish to the appraiser of each county through which their respective roads may run, a written statement of the length of line in his county; also a written schedule of the number and description of all the rolling machinery of such company, or used by it upon such road in doing the business thereof, and the value of the same, in which shall be apportioned to each mile of said road, the value of said rolling machinery; said schedule and statement to be verified by the superintendent or manager of such road. The appraisers of the county through which any road may run (provided it passes through more than one) shall, on the second Monday in April, 1859, meet at such point on the line of such road as may be designated by the state auditor, or in case he fails to designate such point, then at such point as may be agreed upon by such appraisers, and then appraise the value of said road per mile, through their respective counties, including in that valuation the value of all the rolling machinery aforesaid, depots, depot grounds and machine shops. In making such estimate of the value of such road the appraisers shall take into consideration, in addition to the rule prescribed for the valuation of real estate, the location of such road for business, the competition of other roads, its earnings above current expenses and repairs, its condition for present and future business, so as to enable them to arrive at the actual present value of such road, independent of what it cost, or the amount of its indebtedness.

Railroad
property.

Railroad
property,
how ap-
praised.

IOWA.

Real property shall be listed and valued at its true cash value, having regard to its quality, location, natural advantages, general improvements in its vicinity, and all other elements of its value.

Real pro-
perty val-
ued at true
cash value.

Depreciated
bank notes
and corpo-
ration stock
at cash
value.

Depreciated bank notes and stock of corporations and companies shall be assessed at their cash value; credits shall be listed at such sum as the person listing them believes will be received or can be collected thereon; and annuities at the value which the person listing believes them to be worth in money.

The deduction of *bona fide* debts from the amount of money and credits required to be listed, what is considered a debt, liabilities as surety, and no deduction of obligations to insurance companies, the same as in Illinois.

KANSAS.

Lands and
improve-
ments
valued at
true value
in money.

Personal
property at
usual sell-
ing cash
price.

Lands and improvements shall be valued separately at their true value in money; but the price for which such real property would sell at auction or at forced sale shall not be taken as a criterion of such value. Personal property of every description shall be valued at the usual selling cash price of similar property at the time and place of listing; and if there be no usual price, then at the price that is believed could be obtained therefor in money.

KENTUCKY.

Taxable
estate
valued in
full and fair
value; and
in gold and
silver.

The assessor shall, from his own knowledge and from the statements of the person listing property for taxation and such other evidence as he may be able to obtain upon oath of witnesses sworn by him, fix a full and fair value upon all the estate listed with him for taxation, which is taxed according to its value. All estate taxed according to its value shall be valued in gold and silver.

LOUISIANA.

Full cash
value.

All real and personal estate (subject to taxation) shall be estimated by the assessor at its full cash value. All incorporeal property according to the best information.

MAINE.

All prop-
erty esti-
mated at
full, fair
cash value.

The assessors of each city, town and plantation shall make true and accurate lists of all ratable estates, both real and personal (not exempt by law from paying state taxes) in their several cities, towns or plantations, and all such

estate or property of whatever kind, wherever situated or located, which is in said places subject to be taxed and shall affix to said estates and property of whatever kind, enumerated in said lists the full, fair cash value thereof.

MARYLAND.

The collector or appeal tax court shall, on his or their own knowledge and on the best information he or they can obtain, value the property of any taxable person to the utmost sum he or they believe the same to be worth in cash; and the county commissioners or appeal tax court shall assess such person according to the sum so returned.

Sum property is worth in cash.

MASSACHUSETTS.

The assessors of each place shall make a fair cash valuation of all the estate, real and personal, subject to taxation.

Fair cash valuation.

MICHIGAN.

All assessments are on property at its cash value.

Cash value.

MINNESOTA.

The assessor shall set down in his assessment roll the full cash value of each parcel of land taxed; and the full cash value of all the taxable personal property.

Full cash value.

MISSISSIPPI.

It shall be the duty of each person fixing the value of his property, to estimate the same at its cash value at the time of such valuation.

Cash value.

MISSOURI.

The assessor shall value and assess all the property on the tax book, according to its true value in cash at the time of assessment.

True value in cash.

NEBRASKA.

The valuation same as set forth in Colorado Territory.

NEVADA.

Cash value.

The county assessor shall determine the full cash value of all property, real and personal, subject to taxation in his county.

NEW HAMPSHIRE.

Full and true value in money.

Value of corporate shares.

Deduction when estate is taxed elsewhere.

The selectmen shall appraise all taxable property at its full and true value in money, and shall receive and consider all such evidence as may be exhibited to them, relative to the value of shares in corporations and other property, the value of which cannot be determined by personal examination. They shall deduct from the appraised value of shares in any corporation, a just proportion of the value of any estate of such corporation which shall be legally taxed elsewhere, upon satisfactory evidence thereof, under oath.

NEW JERSEY.

Actual value.

All real and personal estate, whether owned by individuals or corporations, shall be assessed at the actual value thereof.

NORTH CAROLINA.

Real estate at cash value.

The district board of valuation shall, as near as practicable, ascertain the cash value of every tract of land or other real estate with the improvements thereon.

OHIO.

Real property valued at true value in money, excluding crops.

Each separate parcel of real property shall be valued at its true value in money, excluding the value of the crops growing thereon; but the price for which such real property would sell at auction, or at a forced sale, shall not be taken as criterion of the true value. Each tract or lot of real property of the state, or of county, city or charitable institution, whether or not incorporated, and school and

ministerial lands held under lease exceeding fourteen years, shall be valued at such price as the assessor believes could be obtained at private sale for such leasehold estate. Personal property of every description shall be valued at the usual selling price of similar property at the time of listing and at the place where the same may then be; and if there be no usual selling price known to the person whose duty it is to fix a value thereupon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies or otherwise shall be valued at the true value thereof, in money. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof; provided, that depreciated bank notes shall be entered at their current value. Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be valued at the full price of the sum so payable; if for a specific article or for a specified number or quantity of any article or articles of property or a certain amount of labor, or services of any kind, it shall be valued at the current price of such property, or of such labor or service at the place where payable. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth in money.

Personal property valued at usual selling price.

Investments in bonds, &c.

Credits valued at full price.

Annuities, what worth in money.

No person, company or corporation, shall be entitled to any deduction on account of any bond, note or obligation of any kind, given to any mutual insurance company; nor on account of any unpaid subscription to any religious, literary, scientific or charitable institution or society; nor on account of any subscription to or installment payable on the capital stock of any company whether or not incorporated.

No deduction on account of bonds, notes, &c.

OREGON.

Lands and town lots shall be valued at their true cash value, taking into consideration improvements on the land and in the surrounding country, quality of soil, convenience to navigation, public roads, mill privileges and other local advantages.

Lands valued at true cash value.

All the personal property, not exempt from taxation, shall be valued at its true value in cash, and each assessor shall value all improvements on claimed land in his county as personal property.

Personal, ditto.

PENNSYLVANIA.

Actual
value.

The assessors shall assess and rate all objects of taxation according to the actual value thereof, and at such rates and prices for which the same would *bona fide* sell.

RHODE ISLAND.

Fair cash
value.

All property liable to taxation shall be assessed at its full and fair cash value.

TENNESSEE.

Appraisal,
as of a sol-
vent debt.

All property shall be assessed at the same value at which it ought to be appraised in payment of a just debt in cash, due from a solvent debtor.

TEXAS.

Market
value.

The taxable property is valued at a fair and correct market value.

UTAH.

Market
value.

Property shall be assessed at its fair cash market value.

VERMONT.

Real estate
valued at
fair cash
value.

Real estate is appraised by the listers at its fair cash value, and personal estate at its full value after deducting the just debts owed by the taxable person.

When de-
ductions
made.

No deduction shall be made from the valuation of personal estate of any person for debts owing by him, unless such person make oath (if required by listers) that the same is a *bona fide* debt which he is legally bound to pay; nor for any debt he is holden as surety and not as principal, unless such principal has failed actually and become irresponsible; or as partner in any business, except from partnership property; nor for any debt which shall appear to have been a gift from such person; nor for any note or other security payable at some future, uncertain day, without interest; and as to the above particulars the listers may examine such person under oath.

VIRGINIA.

All property listed is valued at the fair cash value.

Cash value.

WASHINGTON TERRITORY.

Property is assessed at its full cash value.

Full cash value.

WISCONSIN.

Each parcel of real property shall be valued at its true value in money, excluding the value of crops which may be growing thereon.

True value, excluding crops.

All real property belonging to any religious, literary, scientific or benevolent institution or society, as well as all school and university land held under lease, except as provided in section six of this act, (viz.: lands held under lease from any university, college or other literary institution or society granted by Congress for religious or school purposes, shall not be required to pay any tax from which such leasehold estate is exempt by the law authorizing the lease) shall be valued at such price as the assessor believes such leasehold estate would command in money.

Real property of institutions and leasehold estate.

Personal property shall be valued at the usual selling price at the place where the same may be held; but if there be no usual selling price known to the person required to fix a value thereon, it shall be valued at such price as is believed could be obtained therefor in money at such time and place.

Personal property valued at usual selling price.

Money, whether in possession or deposited, subject to be withdrawn on demand, shall be entered in the statement at the full amount thereof; provided, that depreciated bank notes shall be entered at their current value.

Money at full amount

If a credit calls for a specific article or articles of property, or for a specific amount of labor or service, it shall be valued at the current price of such property, labor or service.

Credits.

Annuities shall be valued at such price as the person listing believes them to be worth in money. Manufactured articles remaining unsold in the hands of the manufacturer shall be valued at their true value in money.

Annuities. Manufactured articles.

No person shall be required to list a greater portion of any credit than he believes to be collectible, nor a greater portion of an obligation given for the payment of rent than the amount which may then be actually due.

No person shall be authorized to deduct from his personal property any greater portion of his liabilities as security for others than he believes that he is legally or equitably bound to pay as such security.

**Bona fide
debts.**

Bona fide debts owing by any person, company or corporation, may be deducted from the gross amount of credits and value of personal property belonging to such person, company or corporation; but no acknowledgment of indebtedness, not founded on actual consideration, shall be deemed a debt within the meaning of this act.

PROPERTY LIABLE TO AND EXEMPT FROM TAXATION.

ALABAMA.

Liable to Taxation.

Every white male inhabitant between twenty-one and forty-five years, shall pay a tax of fifty cents; every male free negro between twenty-one and fifty years, two dollars; every female free negro between twenty-one and forty-five years, one dollar. Poll tax.

Exemption from Taxation.

Navigable waters within the state.

Waters.

State and county property and that of the state bank and branches.

Property of
state and
state bank.

United States property and that of literary, scientific and benevolent institutions used for purposes for which they were created; not exempting, however, any such property when invested in stocks, or employed in any other than the regular business of such institutions.

Of U. S.
and institu-
tions.

Houses of religious worship and appurtenances.

Churches.

Places and monuments of the dead and implements of burial.

Burial
places.

Agricultural and horticultural instruments, implements, vehicles and utensils, when kept for use.

Agricul-
tural imple-
ments.

Property of revolutionary soldiers and their widows to the value of one thousand dollars.

Property of
soldiers

Property of soldiers of 1812, which is exempt from execution; also of soldiers in the Florida and Mexican wars and of their widows, which is also exempt from execution.

Property of
soldiers.

All insane persons and their property to the amount of one thousand dollars.

Of the
insane.

Lands granted by Congress to aid in the construction of railroads in said state until the lands are sold or disposed

Lands for
railroads.

of by the railroad companies to which they have been respectively granted by the state. The lands thus sold or disposed of are subject to taxation from the date of sale.

ARKANSAS.

Liable to Taxation.

- Poll tax.** On each free male over the age of twenty-one years and under sixty, a poll tax not exceeding one dollar, at the discretion of the county court.
- Lands, &c.** Tax laid on lands and improvements, except those exempted by compact between state and the government of the United States; on town or city lots with improvements; slaves over six and under sixty years of age; household furniture belonging to any one family over two hundred dollars in value; horses, asses, mules, neat cattle over two years of age, goods, wares and merchandise.
- Slaves, furniture, horses, &c.**
- Money.** Money at interest beyond the amount for which the same person pays interest.
- Capital.** Capital employed in steamboats, ferries and toll-bridges.
- Carriages, &c.** Pleasure carriages, capital in tan-yards, distilleries, manufactories of gold watches and jewelry.

Exemptions from Taxation.

- School money.** Money and property belonging to schools.
- Widows.** All widows who do not own any land or negro property, or a greater amount of personal property than five hundred dollars. This, however, does not exempt widows from paying tax on moneys loaned at interest, nor any other person from paying tax on the same species of property

CALIFORNIA.

Liable to Taxation.

- Poll tax.** Every male inhabitant over twenty-one and under sixty years (and not exempt from poll tax) shall pay a tax for use of state and county, of two dollars; provided, the same is paid between the first Monday in March and the first Monday in August; but if it is not paid prior to the first Monday in August, it shall be three dollars. A Federal war tax also to be levied of two dollars annually on all male inhabitants of twenty-one years and upwards; California Indians excepted.
- On every male and female of the Mongolian race of the age of eighteen and upwards shall be levied a monthly

capitation tax of two dollars and fifty cents, known as the Chinese police tax, except on such as take out licenses to work in the mines, or prosecute some kind of business. All Mongolians exclusively engaged in the production and manufacture of sugar, rice, coffee and tea are exempted from these provisions.

All property is liable to taxation unless exempted; real property shall include lands and all unmovable property therein; personal property shall include all property except real property as above defined.

All property
liable to
taxation.

Exemptions from Taxation.

All lands and lots of ground with buildings, improvements and structures thereon belonging to the state, or any municipal corporation, or to any county of the state; and all lands belonging to the United States, or to this state; and all buildings and improvements belonging to the United States or to this state.

Lands and
lots.

* Court houses, jails, town halls, council chambers, houses occupied by fire companies, and their apparatus; and other public structures and edifices; and all squares and lots kept open for health or public use, or for ornament, belonging to any county, city, town or village in this state; public libraries, colleges, school houses and other buildings for the purpose of education, with their furniture, libraries and all other equipments, and the lots or lands thereto appurtenant and used therewith so long as the same shall be used for that purpose; provided, that when any of the property mentioned in the sub-division is private property, from which a rent, or other valuable consideration is received for its use, the same shall be taxed as other property.

Public
buildings
and
squares.

Libraries,
colleges,
&c.

Proviso.

Public hospitals, asylums, poor houses, and other charitable or benevolent institutions for the relief of the indigent or afflicted, and the lots or lands thereto appurtenant, with all their furniture and equipments; all grounds and buildings belonging to agricultural societies, so long as the same shall be used for that purpose only and without pecuniary gain.

Hospitals,
&c.

Agricultural
societies.

Churches, chapels, and other buildings for religious worship, with their furniture and equipments, and the lots of ground appurtenant thereto and used therewith; provided rent is not paid for such ground, so long as the same shall be used for such purposes only without yielding rent.

Churches,
&c.

The buildings and lots of ground appurtenant thereto and used therewith, owned and used by the order of free and accepted masons, the independent order of odd fellows, or by any benevolent or charitable society, except such

Free
masons, &c

buildings and lots of ground as are owned in connection with individual owners, then only to the extent owned by such orders or societies.

California pioneers, &c. The property of the society of California pioneers, and the halls and appurtenances belonging to and used exclusively by Turn-verein associations, when not rented for profit.

Cemeteries. Cemeteries and graveyards, set apart and used for the purpose of interring the dead.

Widows, &c. The property of widows and orphan children, not to exceed the amount of one thousand dollars to any one family.

Crops. Growing crops.

Mining claims. Mining claims; provided, that all machinery used in mining claims, and all property and improvements appurtenant to or upon mining claims, which have an independent and separate value, shall be subject to taxation.

Emigrants. No property belonging to any person who has arrived across the plains for the first time after the first day of July in any year, shall be assessed in the same year, unless such property exceed one thousand dollars in value, and in case it does exceed such sum, then only the excess above that sum shall be assessed to such person.

Fire companies. Active members of fire companies are exempt from poll tax.

COLORADO TERRITORY.

Liable to Taxation.

Poll tax. A poll tax of fifty cents.

All property taxed. All the property in the territory taxed except that expressly exempted.

Exemptions from Taxation.

U. S. and state property. Property of the United States and this territory, including the university and school lands.

County property, &c. Property of a county, township, incorporated town and school districts, when devoted to public use and not held for pecuniary profit.

Public grounds, &c. Public grounds, including all burial places.

Fire engines, &c. Fire implements and engines used for extinguishing fires with the grounds for their buildings and meetings of fire companies.

Libraries and institutions. Grounds and buildings of library, scientific, benevolent and religious institutions or societies, devoted solely to the

appropriate objects of those institutions, not exceeding three acres, and not leased or otherwise, used for pecuniary profit.

Books, papers, furniture and apparatus of the above institutions, used as above, and like property of students used for their education. Books, &c.

Money and credits belonging exclusively to such institutions and devoted solely to sustaining them; but not exceeding in amount or income the sum prescribed by the charter. Money and credits.

Animals (except horses, oxen, cows and calves, mules and asses, sheep, swine and goats), private libraries not exceeding one hundred dollars in value, and family pictures; household and kitchen furniture; beds and bedding, wearing apparel in use, wool, flax or tow to be manufactured, with the food provided for each family, not to exceed in all three hundred dollars. Animals, private libraries, pictures, furniture, &c.

The polls or estates, or both, of persons, who, by age or infirmity, may, in the judgment of the assessor, be unable to contribute to the public charges; such opinion being subject to reversal by the county commissioners. Polls, &c., of the infirm.

CONNECTICUT.

Liable to Taxation.

The polls of all white male persons between twenty-one and seventy years, shall be set in the list for the purposes of taxation at three hundred dollars each, and not as heretofore at ten dollars each. Poll tax.

All real and personal property not exempted, viz.: real property, *i. e.*, dwelling-houses, with the buildings and lots appurtenant thereto, not exceeding two acres; lands and separate lots except house lots as aforesaid; mills, stores and distilleries, and buildings used for manufacturing purposes; fisheries, whether an appendage of any farm or lot, block or wharf made for the purpose of fishing; quarries and mines, and ore beds, whether owned in fee, or in lease from the owner. Real property defined.

Personal property, not expressly exempted by this act in this state or elsewhere, shall, for purposes of taxation, be deemed to include moneys, credits, choses in action, bonds, notes, stocks (except United States stocks), goods, chattels or effects, or any interest therein; all ships and vessels propelled by steam or wind, whether at home or abroad, or whether registered, enrolled or licensed in this Personal property defined.

state or elsewhere, or any interest, either legal or equitable therein. This section shall not be deemed to embrace money or property actually invested in the business of merchandising or manufacturing when located out of this state.

Exemptions from Taxation.

U. S., state and county property.	Houses and lands, with the appurtenances belonging to the state, or the United States; houses and buildings with the appurtenances, belonging to any county, town, city or borough; such portions of buildings as are exclusively occupied as colleges, academies, schoolhouses, churches or public infirmaries; buildings belonging to scientific, literary, benevolent or ecclesiastical societies, used for those purposes; all lands used exclusively as graveyards.
Colleges, churches, institutions &c.	
Graveyards.	Real or personal estate of persons of color.
Apparel.	Wearing apparel of every person and family; not construed to include watches and jewelry, exceeding five dollars.
Furniture.	Household furniture used and belonging to any one family to the value of two hundred dollars.
Tools.	Farming tools used for farming upon any one farm not exceeding seventy-five dollars.
Crops and produce.	Crops of a farm, including wool, butter and cheese while owned and held by the producer, actually grown or growing or produced during the season next preceding the time of listing.
Fuel, &c.	Fuel and provisions for the use of any one family.
Swine and poultry.	Swine to the amount of fifty dollars, and poultry twenty-five dollars.
Cash.	Cash not exceeding fifty dollars.
Libraries.	Private libraries and books, not exceeding fifty dollars, and all public libraries.
Musical instruments.	Musical instruments used exclusively in churches, or by a band to any military company; and other musical instruments, not exceeding in value five dollars.
Fire engines, &c.	Fire engines and other implements used for extinguishment of fires with their buildings.
Hartford hospital.	The property, real and personal, of the Hartford hospital, used for its purposes, with the income.
Mechanics' tools.	The tools of a mechanic, actually used by himself in his trade, to the value of seventy-five dollars.
Fishing apparatus.	All fishing apparatus actually used by any one person or company to the amount of seventy-five dollars.
Stock.	The stock or property of all incorporated companies or communities, which, by the terms of their charters, or otherwise, is expressly exempt from taxation.

The stock issued by any ecclesiastical society in this state, to raise funds for the erection of any church edifice for the worship of God, or any alterations or repairs of the same, to the actual amount of such erection and repairs, and no more.

Ecclesiastical stock.

The funds of Yale college, invested by its corporation of the president and fellows, and held by them for its use, together with the income thereof, provided, the said corporation shall never hold in this state, real estate free from taxation affording an annual income of more than six thousand dollars, and provided also, that the private property of the officers of the institution shall not be exempt from taxation.

Funds of Yale college

Whenever any ecclesiastical or other public or charitable institution conveys any real estate from which said estate, society or institution do not receive an annual income or rent, or where the conveyance is intended to be perpetual, said real estate so conveyed shall not be exempt from taxation.

Exception.

The polls of students in colleges and incorporated academies; also the polls of such firemen exempted by charter of any city or borough or act of incorporation of any fire company; and the polls of all field and staff officers who shall dress in uniform, arm and equip themselves according to law, and who shall have performed military duty the year next preceding, as by law required; and the polls of the officers, musicians and privates of militia companies are exempt during the time of their being liable by law to do duty in their respective companies; provided, that each person liable to do military duty as aforesaid, claiming such exemption, shall, at a stated time, annually produce a certificate from the commanding officer of the company to which he belongs, that he is equipped according to law, and dressed in uniform, and has performed military duty according to law during the year preceding, or prevented from doing the same by sickness, bodily infirmity or other reasonable cause.

What polls exempted.

Every officer and member of any company, who shall have done full duty in any year at the two parades prescribed by law, or shall have paid his fines for non-performance of such duty, shall have abated by the collector of the state and town taxes, his state and town taxes, if the same do not exceed four dollars, and if they do, then the sum of four dollars shall be deducted therefrom; and if he shall have done duty at only one of said parades, he shall in like manner have allowed and abated the sum of two dollars, provided his taxes shall amount to that sum. Such

Proviso.

Military abatement of tax.

abatement shall only be made from the tax accruing and payable during the year when such duty shall have been performed. He shall also, in like manner have his poll tax abated for the time being.

DELAWARE.

Liabie to Taxation.

Poll tax. Every freeman above twenty-one years shall be rated, in addition to his assessment, a poll tax, for a capital not exceeding twenty-seven hundred dollars, nor less than one hundred and forty dollars. All real and personal property not below exempted.

**All pro-
perty.**

Exemptions from Taxation.

**Property of
state, U. S.,
county, &c.** All real and personal property belonging to the state or the United States, or any county, church, religious society, college or school, or corporation, for charitable uses.

**Famly pro-
visions, &c.** Also provisions necessary for the use and consumption of the owner and family for the year (not including live stock), farming utensils, working tools of mechanics or manufacturers constantly employed in their business, implements of a person's trade or profession, stock on hand of a manufacturer or tradesman, household furniture other than plate, grain and other produce of land, wearing apparel, ready money, bonds and other securities for money, goods, wares and merchandise, imported, and vessels trading from any port of this state.

Furniture.

**Goods,
vessels.**

FLORIDA.

Liabie to Taxation.

**Capitation
tax.** Every free, white, male inhabitant above twenty-one and under fifty, except as below exempted, shall pay a yearly capitation tax of fifty cents.

Real estate. All real estate, comprising lands and improvements, buildings and manufactories and mills of all kinds, distilleries, furnaces, machinery, tan yards, ferries, toll-bridges and wharves; all slaves, all bank and other corporate stock; all money at interest or in possession; all notes and obligations of whatever character; all capital employed in trade by merchants and traders of every description; all capital invested in steam ships, steamboats, sail vessels, lighters and barges; all pleasure carriages, stage-coaches, wagons,

**Slaves,
stock,
money, &c.**

carts and drays; all horses, asses, mules, neat cattle, swine and sheep; all household furniture, including gold and silver plate, and musical instruments and all watches. Furniture, plate, &c.

Exemptions from Taxation.

Property, real and personal, of any religious denomination, or institution for charitable purposes, or public schools for education of youths, or lands belonging to the United States, or on any building or improvements, by lease or otherwise, within the exclusive jurisdiction of the United States. Property of institutions, schools of U. S.

All white men over fifty years and those so crippled, maimed or deformed as not to get their living by manual labor; all idiotic or insane persons, and all ordained ministers of the gospel, actually engaged in the ministry, are exempt from the payment of the capitation tax. Exemptions from capitation tax.

No tax shall be imposed on incomes of public inspectors and weighers, pilots, physicians and lawyers, and no special tax on inn-keepers. No specific or license tax on dentists, daguerreian artists, or other persons citizens of this state and who otherwise pay taxes therein. The tax on auction sales, bank agencies, hawkers, peddlers and itinerant traders, retailers of spirituous liquors, on free negroes and mulattoes, and cattle of non-residents, shall continue. Incomes. No special or license tax on, &c.

GEORGIA.

Liable to Taxation.

Every male citizen, between twenty-one and sixty years, annually, twenty-five cents. Poll tax.

Every practitioner of law, physic, dentistry, and daguerreian artists, five dollars. Lawyers.

Every free negro or free person of color, between eighteen and fifty years, annually, five dollars. Negroes.

Each negro or person of color, nominally a slave, held by any person by a real or pretended bargain and sale, one hundred and fifty dollars.

All owners or hirers of slaves, who permit said slaves to hire their time, shall pay a tax of one hundred dollars, on each slave so hiring. Slaves.

All real and personal estate, whether owned by individuals or corporations, resident or non-resident, liable, except as below exempted. Estate.

Exemptions from Taxation.

State and U. S. lands, Colleges, &c.	All lands of this state or of the United States; every building erected for the use of and used by a college, incorporated academy or other seminary of learning; every building for public worship; every school house, court house and jail; and the several lots where such buildings are situated, and all the furniture of each; all books and philosophical apparatus, not held as merchandise, and for the purpose of sale; every poor house, alms house, house of industry, and any house of any charitable institution, and its real and personal estate or connected with same; the real and personal estate of any public library and other literary associations; all stocks of the state, and of literary and charitable institutions; also, all plantation and mechanical tools; all household and kitchen furniture, not above the value of three hundred dollars, not held for sale, and as merchandise; all libraries; all poultry; and two hundred dollars' value of other property of each tax-payer, and also the annual crops and provisions of the citizens of this state; and all firearms and other instruments; and all munitions of war, not held as merchandise; and all wearing apparel of the tax-payer and family; and the holder or owner of stock in any incorporated company, liable to taxation on its capital shall not be taxed as an individual for such stock.
Churches, school houses, court houses, &c. Books, &c.	
Poor houses, &c.	
Libraries.	
Stocks.	
Tools.	
Furniture.	
Crops, fire-arms, &c.	

ILLINOIS.

Liable to Taxation.

Poll tax.	The general assembly may, when necessary, cause to be collected from all able-bodied free white male inhabitants over twenty-one and under sixty, who are entitled to the right of suffrage, a capitation tax of not less than fifty cents, nor more than one dollar each.
All property, moneys, &c.	All property, whether real or personal; all moneys, credits, investments in bonds; stocks, joint stock companies; or otherwise of persons residing in this state or used or controlled by persons residing therein; property of corporations now existing or hereafter created, and property of all banks and banking companies now existing or hereafter created; and of all bankers and brokers, except such property as is expressly exempted, shall be subject to taxation, and such property, money, credits, investments in bonds, stocks, joint stock companies or otherwise, or value thereof shall be entered on list of taxable property for that purpose in the manner prescribed in this act.
Incorporated property.	
To be listed	

Property held under a lease for a term exceeding ten years, belonging to the state, or to any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, and school and ministerial lands shall be considered for all purposes of taxation, as the property of the person so holding the same, and shall be listed as such by such person or his agent as in other cases.

What deemed individual property for taxation.

Exemptions from Taxation.

All lands donated for school purposes and not sold or leased. All public school houses and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit. All colleges, academies, all endowments made for their support, all buildings connected with the same and all lands connected with institutions of learning, not used with a view to profit. This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning.

School lands, school houses, churches, &c.

Colleges, &c.

Exception.

All lands used exclusively as graveyards, or grounds for burying the dead.

Graveyards.

All government lands belonging to the United States, and all property, whether real or personal, belonging to this state, and all the swamp and overflowed lands belonging to the several counties of this state, so long as the same may remain unsold by such counties.

U. S. and state property and county swamp lands.

All buildings belonging to counties used for holding courts, for jails, or for county offices, with the ground on which such buildings are erected, not exceeding, in any county, ten acres.

County buildings.

All lands, houses, and other buildings belonging to any county, town or city, used exclusively for the accommodation or support of the poor.

Poor houses, &c.

All buildings, with their furniture, belonging to institutions of purely public charity, with the lands actually occupied by them, not leased or otherwise used with a view to profit; and all moneys and credits appropriated solely to sustaining, and belonging exclusively to such institutions.

Charitable institutions.

All fire engines and other implements used for the extinguishment of fires, with the building used exclusively for the safe keeping thereof, and for the meetings of fire companies, whether belonging to any town, or to any fire company organized therein.

Fire engines.

Market
houses,
public
squares, &c.

Water
works.

Personal
credits.

Invest-
ments in
bonds and
joint stock
companies.

Partner-
ships.

All market houses, public squares, or other public grounds used exclusively for public purposes; and all works, machinery and fixtures belonging exclusively to any town or city, and used exclusively for conveying water to such town or city.

No person shall be required to list a greater portion of any credits than he believes will be received or can be collected; nor any greater portion of any obligation given to secure the payment of rent, than the amount that shall have accrued on the lease, and shall remain unpaid at the time of such listing. No person shall be required to include in his statement, as a part of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, which he is required to list, any share or portion of the capital stock or property of any company or corporation which is required to list or return its capital and property for taxation in this state, nor shall any partner be required to list or return any property, liability, or supposed balance of said partnership due him, the property, effects and credits of said partnership being listed by any other partner.

INDIANA.

Liable to Taxation.

Poll tax.

A poll tax shall be assessed on every male inhabitant between twenty-one and fifty years.

All estate.

All property, real and personal, shall be liable to taxation, subject to exemptions hereinafter expressed.

Exemptions from Taxation.

U. S. and
state pro-
perty.

The real and personal property of the United States and of this state.

School and
court
houses, &c.

Every school house, court house, market house, poor house and jail, and the land whereon such buildings are situate, and all county lands and buildings set apart for county purposes.

Fire en-
gines, &c.

All fire engines, hose, hooks, ladders and other apparatus for the extinguishment of fires, and all fire engine houses, with the land on which the same are situated, and all powder magazines, with the land on which they are situated, belonging to or owned by any incorporated town or city in this state, and held by such town or city for the use, benefit, safety or convenience of the public.

Powder
magazines.

Every building erected for religious worship and the pews and furniture within the same, and the lands whereon such building is situate, not exceeding ten acres ; also every cemetery.

Churches.

Cemeteries.

Every building erected for the use of any literary, benevolent, charitable or scientific institutions, by any individual or individuals, association or corporation, or erected for the same purpose by any town, township or county, and tract of land on which such building is situate, not exceeding twenty acres ; also the personal property of any institution, town, township, city or county, and connected with or set apart for any of the purposes aforesaid.

Institutions.

All lands granted for the use of common schools so long as the same shall remain unsold.

School lands.

The personal property and real estate of every manual labor school or college incorporated within the state, when used or occupied for the purpose for which it was incorporated.

Property of manual labor schools.

IOWA.

Liable to Taxation.

For ordinary county revenue, a poll tax of fifty cents, except from persons who by reason of age or infirmity may, in the judgment of the assessor, be unable to contribute to the public revenue, such opinion being subject to reversal by the board of supervisors.

Poll tax.

All property, real and personal, within the state, not exempted, is subject to taxation, and is intended to embrace lands and lots in towns, including lands bought from the United States and this state, and whether bought on credit or otherwise. Ferry franchises and toll bridges, which, for the purposes of this act, are considered as real property.

All property, real and personal.

Ferry franchises and toll bridges

Annuities, but not including pensions from the United States or any state, nor salaries or payments expected for services to be rendered.

Exemptions from Taxation.

The property of the United States and of this state, including the university, agricultural college, and school lands ; and including all property leased to the state, during the existence of said lease ; the property of a county, town, or school district, when devoted to public use, and not held for pecuniary profit. Public grounds by whomsoever devoted to the public, including all places for the burial of the dead.

U. S. and state property.

Public grounds and burial places.

Fire engines.	Fire engines and implements used for extinguishing fires, with the grounds used exclusively for their buildings, and for meetings of the fire companies.
Grounds of institutions.	All grounds and buildings of literary and scientific institutions, as well as benevolent, agricultural and religious, not exceeding six hundred and forty acres, and not leased or otherwise used for pecuniary profit.
Books.	Books, papers, and apparatus belonging to above.
Money.	Money and credits belonging to above.
Animals.	Animals other than horses, cattle mules, asses, sheep and swine; wool from sheep of persons giving list; farm produce harvested for one year previous to listing; private libraries not exceeding one hundred dollars in value; family pictures; libraries of clergymen; kitchen furniture of each family; beds and bedding requisite for each family; one bed and bedding for each single person not a member of another family; apparel of every family and person actually used for wearing, and all food provided for each family; but no person from whom a compensation for board or lodging is received or expected, is to be considered a member of a family within the intent of this clause.
Infirm persons.	The polls or estates, or both, of persons who, by reason of age or infirmity, may, in the judgment of the assessor, be unable to contribute to the public revenue, such opinion being subject to reversal by the board of supervisors.
Mutual insurance companies.	Mutual insurance companies incorporated under the laws of Iowa, and when the principal office of doing business is located in this state.
Farming utensils and tools.	Farming utensils of any person who lives by farming, and tools of any mechanic, not in either case to exceed one hundred dollars.
Government lands, &c.	Government lands entered or located, or lands purchased from this state, shall not be taxed for the year in which the entry, location, or purchase is made.

KANSAS.

Liable to Taxation.

Poll tax.	Every white male person between twenty-one and fifty years, shall pay a poll tax of fifty cents.
All property, real and personal, and money, credits, &c.	All property, real and personal, all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, the property of corporations, now existing or hereafter created, and the property of all banks or banking companies now existing or hereafter created, and of all bankers.

Real property shall, for the purposes of taxation, be construed to include all lands, excluding the crops and all improvements on lands not exceeding in value five hundred dollars; provided, that no more than five hundred dollars' worth of improvements shall be exempted for any one person; provided, further, that the above shall not be construed to prohibit any city or municipal corporation in this state from levying and collecting taxes for city purposes upon improvements valued under five hundred dollars.

Real property defined for taxation.

Proviso.

Exemptions from Taxation.

All property, real and personal, of the United States and this state. All public or corporate property of the several counties, cities, villages, towns and school districts in this state, used or intended for corporate purposes, except land bid off for counties at tax sale.

Property of U. S., state, county, &c.

All mines, minerals and quarries in and under the land.

Mines, &c.

The personal property of all literary, benevolent, charitable and scientific institutions incorporated in this state; and such real estate of such institutions as are used and occupied by them for the purpose for which they were incorporated.

Institutions.

All houses of public worship and lots on which they are situated, and the pews, slips and furniture; every parsonage; all burying grounds, tombs and rights of burial; but any part of any building, being a house of public worship, which shall be occupied and used as a store or shop, or for any other purpose than for public worship or schools, shall be taxed upon the cash valuation thereof the same as personal property, to the owner or occupant; and the taxes thereon shall be collected in the same manner as the taxes on personal property.

Churches, &c.

Exception.

All public libraries and real and personal property belonging to or connected with the same.

Libraries.

All personal property to the value of two hundred dollars.

Two horses or two yoke of cattle, or one of each, two cows, ten sheep, ten hogs, and live stock to the value of one hundred dollars.

Animals.

All wagons and harnesses used for teaming; all mechanics' tools and agricultural implements.

Wagons, tools, &c.

KENTUCKY.

Liable to Taxation.

All estate
and inter-
est.

All estate, real and personal, and all interest in such estate, named in the tax book, shall be assessed for taxation.

Exemptions from Taxation.

Churches.

Houses of public worship, and lands for devotional purposes to the extent of five acres; land where a seminary of learning is erected and owned by the seminary, the whole tract held fiducially or individually, though it exceed five acres; but where the land on which it is erected is not owned by itself, then exempt only to the extent of five acres.

U. S. cus-
tom houses,
post offices,
&c. Semi-
nary libra-
ries, &c.
Church fur-
niture, &c.

Any custom house, post office building, court room or other necessary offices or hospitals built or owned by the United States, including the grounds where built; and all libraries, and philosophical apparatus owned by any seminary of learning; and all church furniture and books for the object and uses of religious worship; chartered cemeteries; the growing crop on land listed for taxation; articles manufactured in the family for family use; all the poultry raised for family use, and the provisions on hand for the same use.

LOUISIANA.

Liable to Taxation.

Poll tax.

Every free, white, male inhabitant over twenty-one years, not attached to the army or navy of the United States, the sum of one dollar, to be appropriated exclusively to the support of free public schools in the parishes in which the same is paid.

Lands, &c.

All lands and lots of ground within this state, owned or claimed by any person or corporation, whether patented or not, including in the assessment thereof the value of all houses, fixtures and improvements of every kind or value thereon, or affixed thereto; all machinery, neat cattle, horses and mules, when attached to, and used on, a plantation or farm.

Slaves.

All slaves for life, or term of years, in this state.

Horses, &c.

All horses, mares, geldings, mules, jacks, jennets, and neat cattle, when not attached and used on plantations or farms, and assessed in the value thereof.

All carriages or vehicles, whether with two or four wheels, kept for pleasure, use, or hire.	Carriages, &c.
Shares of stock or interest in steamboats, ships, brigs, schooners, and all other water-craft, whether at home or abroad.	Shares of stock in steamboats &c.
All money loaned on interest.	Money at interest.
All capital invested or employed each year in traffic, trade, merchandise, or any kind of commerce.	Capital invested in traffic, &c.
The capital stock of all banks or corporations doing business in this state, not expressly exempted from taxation by their charters, granted by this state.	Capital stock of banks.
The property, of whatever kind, of all corporations, over and above their capital stock, and all money and funds held by any such corporation of this state and used in trade or commerce, for the benefit of such persons or corporations.	Corporation property over capital stock, &c.

Exemptions from Taxation.

All lands and lots of ground, with their buildings, improvements and structures thereon, and all other property belonging to the United States, to this state, or any parish in this state.	U. S. and state property.
Town halls, council chambers, market houses, and all other public structures and edifices, and all public squares and lots kept open for health, use or ornament, belonging to any city, town or village in this state.	Town halls, &c.
Colleges, school houses, and other buildings for the purpose of education, and their furniture, apparatus, and all equipments, and the lots thereto appurtenant and used therewith, so long as the same shall be used for that purpose only.	Colleges, &c.
Public hospitals, asylums, poor houses, and all other charitable institutions, for the relief of indigent and afflicted persons, and the lots appurtenant thereto, with all their furniture and equipments so long as the same shall be used for that purpose.	Public hospitals, asylums, &c.
Churches, chapels, and other public buildings for religious worship, with their furniture and equipments, and the lots of ground thereto appurtenant and used therewith, so long as the same shall be used for that purpose only.	Churches, &c.
Cemeteries and graveyards set apart and used for the purpose of interring the dead.	Cemeteries.
The capital stock of all literary institutions and library associations and public lyceums.	Capital stock of literary institutions, &c.
All mechanics' tools, implements of husbandry, fire-arms, wearing apparel, private library and furniture.	Mechanics' tools, &c.

MAINE.

Liable to Taxation.

Poll tax. A poll tax shall be assessed upon every male inhabitant above twenty-one, whether a citizen of the United States or an alien, unless exempted by the provisions of this chapter.

All real and personal property. All real property within the state and all personal property of the inhabitants of the state, and all personal property hereinafter specified of persons not inhabitants of the state shall be taxed as herein provided.

Definition of real estate for purposes of taxation. Real estate, for purposes of taxation, shall include all lands in this state, and all buildings and other things erected on or affixed to the same; real estate of literary institutions not exempted by the articles of separation, except buildings for colleges and academies, and the lots on which they stand; interest and improvements in land the fee of which is in the state; and interest by contract or otherwise in land exempted from taxation.

Definition of personal property, for ditto. Personal estate for purposes of taxation shall include all goods, chattels, moneys and effects, wheresoever they are; all ships and vessels at home or abroad; all obligations for money or other property; all money at interest and debts due persons to be taxed more than they are owing; all public stocks and securities; all shares in moneyed, railroad and other corporations within and without the state; all annuities payable to the person taxed; when the capital of such annuity is not taxed in this state; and all other property included in the last preceding state valuation for purposes of taxation.

Townships, timber, &c. All townships and tracts of land, the fee of which has passed from the state since 1850, and all interest in timber on any of the public lands derived by permits granted by Massachusetts.

Exemptions from Taxation.

U. S. and state property. Property of the United States and this state.

Academies, colleges, buildings, &c. Benevolent, scientific institutions, &c. Household furniture, Real and personal property of literary institutions which by the articles of separation are exempt from taxation; the academy and college buildings and personal property of all literary institutions; and real and personal property of all benevolent, charitable and scientific institutions incorporated by this state.

The household furniture of each person not exceeding two hundred dollars to any one family; his wearing ap-

parel, farming utensils, mechanics' tools necessary for his business, and musical instruments not exceeding fifteen dollars to any one family. wearing apparel, &c.

All houses of religious worship and pews and furniture within the same (except for parochial purposes); and all tombs and rights of burial; also, all property held by any religious society as a ministerial fund or as a parsonage. Houses of religious worship, &c.

All mules, horses, sheep, swine and neat cattle, less than six months old. Mules, horses, sheep, &c.
Poll and estates of Indians, &c.

The polls and estates of all Indians; and the polls of persons under guardianship. Of infirm persons, &c.

The polls and estates of all persons who, by reason of age, infirmity and poverty are, in the judgment of the assessors, unable to contribute towards the public charges. Of inhabitants of islands, &c.

The polls and estates of inhabitants of islands, on which there are no highways, may be exempted from the highway tax at the discretion of the town to which they belong.

MARYLAND.

Liable to Taxation.

All real and personal property; all chattels, real and personal; all goods, wares and merchandise, and other stock in trade at home, and not permanently located elsewhere; the interest and proportion in all ships and other vessels, whether in or out of port, owned by residents of this state; all debts secured by or due on judgment, decree, mortgage, bond, bill of exchange, promissory note from solvent debtors (except debts due for goods sold and delivered and bank notes); all stocks or shares owned by residents in any bank, institution or company incorporated in another state or territory; all debts due to residents by solvent debtors out of the state (except for debts due for goods sold and delivered); all investments in securities or stocks of other states made or held by residents; all public loans and stocks (except those created or issued by the United States); owned or held by residents; all stocks or shares in any bank, institution or company incorporated by this state; and all other property of every description whatever. All real and personal property, chattels, goods, wares, interest in vessels, debts, stocks, &c.

Exemptions from Taxation.

The provisions of above shall not apply to property of the United States or of this state, or any county or city, or to any incorporated, literary or charitable institution; U. S. and state property. Incorporated institutions

schools,
churches,
burying
grounds,
&c.

county schools, houses for public worship, burying grounds, crops and produce of land in hands of the producer or his agent ; provisions for use and consumption of the person to whom the same shall belong and his family ; plantation utensils ; working tools of mechanics and manufacturers, moved or worked by hand, and produce of their respective occupations while in their possession, or that of their agents ; wearing apparel, fish at the time fishermen may be employed in catching, salting and packing the same, or remain in their possession or agents unsold ; household manufactures, judgments, bonds, mortgages, promissory notes or other securities of any bank or other incorporated institution, the capital stock whereof is subject to taxation ; nor to any goods, wares, merchandise or other property of persons not residents in lands of factors for sale.

Grounds of
incorpora-
ted institu-
tions, not
more than
40 acres,
with the
buildings,
&c.

All grounds and premises owned, used and occupied by incorporated, literary and charitable institutions not more than forty acres with the building ; and all scientific instruments, libraries, furniture and chattels owned and used in and about such institution, and stocks and securities held by them or for their use shall be exempt from all taxation for state or local purposes ; provided, the whole value shall not exceed fifteen thousand dollars, and that all other property of such other institutions shall be liable to assessment and tax.

No person not assessed to the sum of fifty dollars, at least, shall pay any tax.

MASSACHUSETTS.

Liable to Taxation.

Poll tax.

A poll tax shall be assessed on every male inhabitant above twenty years, whether a citizen of the United States or an alien, not to exceed two dollars in any one year except highway taxes separately assessed.

All property, real and personal, not specially exempt by law, shall be subject to taxation.

Real estate
for purpo-
ses of
taxation.

Real estate for purposes of taxation shall include all lands in the state, and buildings and other things erected on or affixed to the same.

Personal
estate for
ditto.

Personal estate shall, for purposes of taxation, include goods, chattels, money and effects, wherever they are ; ships and vessels at home or abroad ; money at interest, and other debts due the persons to be taxed more than they are indebted or pay interest for ; public stocks and securi-

ties; stocks in turnpikes, bridges and moneyed corporations, in or out of the state; the income from an annuity, and so much of the income from a profession, trade or employment as exceeds six hundred dollars a year; but no income shall be taxed derived from property subject to taxation.

Exemptions from Taxation.

Property of the United States and property of the commonwealth, except real estate of which it is in possession, under mortgage for condition broken.

Property of U. S. and state.

Personal property of literary, benevolent, charitable and scientific institutions, incorporated within this commonwealth, and the real estate of such institutions occupied by them or their officers for the purpose for which they were incorporated.

Personal property of institutions, &c.;

Property of common school districts, the income of which is devoted to purposes of education.

of common school districts.

The Bunker Hill monument.

Monument.

The household furniture of every person not exceeding one thousand dollars in value, his wearing apparel, farming utensils and mechanics' tools for carrying on his business.

Household furniture, &c.

Houses of religious worship and pews and furniture, (except for parochial purposes); but portions of such houses appropriated for purposes other than religious worship, shall be taxed at the value thereof to the owners of the houses.

Churches, &c.

Cemeteries, tombs and rights of burial, so long as the same shall be dedicated for the burial of the dead.

Cemeteries, &c.

The estate, both real and personal, of incorporated agricultural societies.

Estate of agricultural society.

Property to the amount of five hundred dollars of a widow or unmarried female, and of any female minor whose father is deceased, if her whole estate, real and personal, not otherwise exempted from taxation, does not exceed one thousand dollars.

Property of women to \$500.

Mules, horses and neat cattle less than one year old, and swine and sheep less than six months old.

Mules, horses, &c.

Polls and estates of Indians.

The polls and any portion of the estates of persons, who, by age, infirmity and poverty, are, in the judgment of the assessors, unable to contribute fully towards the public charges.

Polls of the infirm, &c.

MICHIGAN.

Liable to Taxation.

All property, real and personal, not expressly exempt, shall be subject to taxation.

Real estate
for purposes of
taxation.

Real estate shall, for purposes of taxation, be construed to include all lands within the state, and all buildings and fixtures thereon, except where otherwise provided by law.

Personal
estate for
ditto.

Personal estate shall, for purposes of taxation, be construed to include all goods, chattels, moneys, credits, and effects, wheresoever they may be; all ships, boats and vessels of inhabitants of this state, whether at home or abroad, and all capital invested therein; all moneys at interest, either within or without this state, due the person to be taxed more than he pays interest for, and all other debts due such persons more than their indebtedness; all public stock and securities; all stock in turnpikes, railroads, canals and other corporations out of the state, owned by inhabitants of this state, all personal estate of moneyed corporations, whether the owner thereof reside in or out of this state, and the income of any annuity, unless the capital of such annuity be taxed within this state.

Exemptions from Taxation.

Household
furniture.

Household furniture, including stoves, put up and kept for use in any dwelling house, not exceeding in value two hundred dollars.

Spinning
wheels, &c.

All spinning wheels and weaving looms, and apparatus not exceeding fifty dollars.

Arms and
accoutre-
ments, &c.

All arms and accoutrements required by law to be kept by any person; all wearing apparel of every person or family.

Library and
school
books, &c.

The library and school books of every individual and family, not exceeding in value one hundred and fifty dollars, and all family pictures.

Sheep,
cows,
swine, pro-
visions, &c.

To each householder ten sheep with their fleeces, and yarn and cloth manufactured from the same; two cows; five swine, and provisions and fuel for the comfortable subsistence of such householder and family for six months.

U. S. and
state prop-
erty.

All property of the United States and this state, except lands bid off for state at tax sales, except as provided.

Public or
corporate
property.

All public or corporate property of the several counties, cities, villages, townships, and school districts, in this state, used or intended for corporate purposes.

Personal property of all library, benevolent, charitable and scientific institutions, incorporated within this state; and such real estate belonging to or leased by such institutions as shall actually be occupied by them for the purpose for which they were incorporated.

Personal property of institutions, &c.

Houses of public worship with the pews or slips and furniture therein, also the land on which such houses stand as far as occupied by such houses, and for no other purposes, and rights of burial and tombs while in use as repositories of the dead.

Churches, &c.

The personal estates of persons who by reason of infirmity, age and poverty, may, in the opinion of the supervisor, be unable to contribute towards the public charges.

Personal estate of the infirm, &c.

MINNESOTA.

Liable to Taxation.

Every white male inhabitant or legal voter above twenty-one years, except soldiers in the United States service, shall be liable to a poll tax of one dollar each. No one shall pay the tax in more than one town, and no one shall be liable to tax, who has removed into this state after the 1st of August, 1862.

Poll tax.

All real and personal property not expressly exempted.

Exemptions from Taxation.

All public school houses and houses used exclusively for public worship, the books and furniture therein, and grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise with a view to profit.

Public school houses, churches, &c.

All lands held by school district for common school purposes while held according to school act of March 6, 1862.

All public colleges, public academies, all buildings connected with same and all lands connected with public institutions of learning not used with a view to profit. This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning in this state.

Colleges, academies, &c.

All lands used exclusively as graveyards or grounds for burying the dead, except such as are held by any person or persons, company or corporation with a view to profit, or for speculation in the sale thereof.

Graveyards, &c.

All property real and personal of this state or the United States.

U. S. and state property.

County buildings.

All buildings of counties used for courts, for jails, for county offices with the ground not exceeding in any county ten acres, on which such buildings are erected.

Lands, &c. for support of poor.

All lands, houses and other buildings belonging to any county, township or town used exclusively for the accommodation or support of the poor.

Buildings of charitable institutions, &c.

All buildings belonging to institutions of purely public charity, with the lands actually occupied by such institutions, not leased or otherwise used with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions, and all lands owned and occupied by agricultural societies not leased or used with a view to profit, not exceeding three hundred and twenty acres.

Fire engines, &c.

All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof and for the meeting of fire companies, whether belonging to any town or to any fire company organized therein.

Market houses, &c.

All market houses, public squares or other public grounds, town or township houses or halls used exclusively for public purposes, and all works, machinery or fixtures belonging to any town and used exclusively for conveying water to such towns.

Property not above \$100.

To list only portions of credits that are collectible.

No individual stock of company that lists its property.

Individual personal property actually owned, not exceeding one hundred dollars in value; no person shall be required to list a greater portion of any credits than he believes will be received or can be collected, nor any greater portion of any obligation given to secure the payment of rent, than the amount of rent that shall have accrued on the lease and shall remain unpaid at the time of such listing; no person shall be required to include in his statement as a part of the personal property, moneys, credits, investment in bonds, stocks, joint stock companies or otherwise, which he is required to list, any share or portion of the capital stock or property of any company or corporation which is required to list or return its capital and property for taxation to the state.

MISSISSIPPI.

Liable to Taxation.

Poll tax.

A poll tax of forty cents on each free white male person between twenty-one and fifty years; of one dollar on every free colored male person between twenty-one and fifty years and forty cents on each slave under sixty years.

All property liable but what is below exempted.

Exemptions from Taxation.

Cemeteries used for burial purposes; property, real or personal of the United States, or this state, or any county, incorporated town or city within the same; or any religious society or incorporated institution for the education of youth, used exclusively for the benefit and support of such society or institution, or held and occupied by trustees of schools and school lands of the respective townships for the use of public schools; or property appropriated to, and occupied, and used for, any court house, jail, house of correction, poor house, hospital or charitable institution.

Cemeteries; property of U. S. and state.
Religious societies, institutions for education of youth.

Court houses, jails, &c.

No poll tax on officer or private.

No poll tax shall be imposed on any officer or private of the army or navy of the United States; nor shall any tax whatever be assessed upon any person who performed military service on the part of the United States in the revolutionary war with Great Britain, and who may reside in this state; provided, nothing in this act shall be so construed as to repeal any special law now in force, exempting certain species of property in the city of Vicksburg from taxation, except as provided in such special acts.

MISSOURI.

Liable to Taxation.

All free males over twenty-one and under fifty-five years, one dollar. Poll tax.

Lands and lots with improvements.

Lands.
Slaves; plate; household furniture over \$200; carriages.

All slaves, gold and silver plate; libraries over value of two hundred dollars, except such as belong to Sunday schools and Bible societies, pianos, household furniture, above the value of two hundred dollars pleasure carriages.

Horses, mares, and geldings over the age of one year, all work oxen and cattle above one year; hogs and sheep over fifty each; mules, asses and jennets, twelve months old; clocks and watches with their chains, seals and appendages.

Horses; watches, &c.

Shares of stock in incorporated companies at their cash value, except manufacturing companies, the property of which alone shall be taxed.

Stock, &c.

All money on hand, or deposited with banks or other incorporated companies, brokers, exchange dealers, or other persons, for safe keeping, or other purposes, excepting such money on hand, or so deposited as has been borrowed, and

Money on deposit, loaned, &c.

	for which bonds and notes have been given; all money loaned at interest, whether secured by bills of exchange, bonds, notes or otherwise, upon solvent persons or corporations; all state and county bonds, other than those of this state; all state and county bonds and other public stock of this state; all bills of exchange, bonds, notes and other securities, owned by persons other than brokers, or exchange dealers upon solvent persons or corporations except as hereinafter excepted; all property owned by incorporated companies over and above their capital stock; shares of stocks and all other interests held in steamboats, keel boats, wharf boats, and all other vessels; all toll bridges; all land granted by congress for the use of schools, with all improvements thereon, the same being leased or occupied by others than such schools or colleges; all printing presses, type and machinery; all smelting furnaces and machinery; all grist, saw and oil mills, tobacco, hemp and cotton factories; tobacco stemmeries, rope walks, manufactories of iron, nails, glass, clocks, and all other manufactories whatever, with their machinery and appendages; all wool carding machines and buildings containing the same; distilleries, breweries and tanneries; iron, copper, brass and other foundries; post coaches, carriages, wagons and other vehicles and stock used by any person in transportation of mails of the United States, or of this state; all carriages, hacks, wagons, buggies and other vehicles of every kind and description, kept or used by the owners of livery stables; cabs, hacks, omnibuses and other vehicles used in transportation of persons; lands owned by individuals or companies reserved for cemeteries or graveyards for the purpose of speculation; jewelry over the value of twenty dollars; incomes derived from public stocks, bank stocks, stock of chartered companies or other property, real or personal, that are not taxed in the state; all produce in first hands one year after production when the same exceeds in value five hundred dollars; all paintings and statuary kept for exhibition; and all salaries of all officers of this state or the United States, or any city or county in the state, or of any incorporated company which shall amount to or exceed in value eight hundred dollars per annum.
Bonds.	
Bills of exchange, &c.	
Incorporated property.	
Stock in steamboats, &c. ; toll-bridges ; schools ; printing presses ; furnaces ; factories ;	
machines ; distilleries ;	
foundries ; coaches ; carriages ;	
cemeteries ;	
jewelry ; incomes ;	
produce ;	
paintings ; statuary ; salaries.	

Exemptions from Taxation.

Free whites of U. S. army.	All free white persons belonging to the army of the United States.
Property of U. S. and of state.	Lands and lots, public buildings and structures, with their furniture and equipments, of the United States.

Lands and other property of the state; or of any county of the state.

Market houses, town halls and other public structures, with their furniture and equipments; and all public squares and lots open for health, use or ornament of any town, city, or village of this state.

Market houses.

Lands or lots granted by the United States or this state to any county, city, town, village or township, for purposes of education, until disposed of by lease or sale to individuals.

Lands, &c. granted by U. S. or state for education.

School houses and other buildings for purposes of education, with their furniture and equipments, and lands appurtenant thereto and used therewith, so long as the same shall be used for that purpose.

School houses, &c.

Hospitals for the sick, and public poor houses, with their furniture and equipments, and lands appurtenant and used therewith, so long as the same shall be used for that purpose only.

Hospitals and poor houses.

Churches, chapels, and other public buildings for religious worship, with their furniture and equipments, and lands appurtenant thereto and used therewith, so long as the same shall be used for that purpose only.

Churches.

Cemeteries and graveyards, set apart and used for that purpose only.

Cemeteries.

All real estate and other property of any incorporated agricultural society, so long as the same may be employed for the use of such society, and none other.

Agricultural society.

Notes and bonds on hand by any merchant or grocer, taken or received for goods, wares and merchandise, upon which a license tax has been paid, shall not be subject to taxation for the year for which such goods, wares and merchandise were taxed; but thereafter such notes or bonds shall be subject to taxation, as other property. All bonds, bills, notes, or other evidences of debt, held by any incorporated manufacturing company, or other persons engaged in manufacturing, made in consideration of sales of articles manufactured by said companies, or other persons, shall not be taxed for the year in which the sales were made.

Notes and bonds received for goods, &c.

Notes and bonds taken and received for real estate upon which a tax has been paid shall not be subject to taxation for the year in which such real estate was sold; but thereafter such notes and bonds shall be subject to taxation, as provided in case of other bonds and notes.

Notes and bonds taken for real estate on which tax has been paid.

NEBRASKA.

Liabie to Taxation.

Poll tax.

A poll tax shall be levied of one dollar, or one day's work for roads; and a land tax of three dollars to the quarter section, to be paid in money, or in labor at the rate of one dollar per day, at the option of the person so taxed, and the receipts of the district supervisor for labor done shall be received by the county treasurer for their several amounts, in discharge of said land tax; provided, that the county commissioners of any county may, by their order duly made at any regular meeting, dispense with the levy or collection of the poll tax herein provided for.

Town lands and lands from U. S.

Ferry franchises; horses and cattle; money; mortgages; accounts; stocks; household furniture, &c.

All property, real and personal, not exempted, viz.: lands and lots in any town, including lands bought from or donated by the United States, and from this territory, and whether bought on a credit or otherwise; ferry franchise, which, for the purposes of this act, are considered as real property; horses and neat cattle, mules and asses, sheep and swine; money, whether in possession or on deposit, and including bank bills, money, property or labor due from solvent debtors on contract, or in judgment, and whether within this territory or not; mortgages and other securities and accounts bearing interest; stock or shares in any bank or company incorporated by this territory, or any other state or territory, and situated in, or transacting business in this territory; public stock, loans, household furniture, not exempted, and including gold and silver plate, musical instruments, watches and jewelry, private libraries for their value over one hundred dollars, pleasure carriages, stage hacks, omnibuses and other vehicles for transporting passengers, wagons, carts, drays, sleighs and every other description of vehicles or carriages; boats and vessels of every description, wherever registered or licensed, and whether navigating the waters of this territory solely or not, if owned wholly or in part by persons inhabitants of this territory; annuities, but not including pensions from the United States or any other state of the Union; money invested in manufactories, including buildings, machinery and materials; also all moneys used in merchandising, together with all other property not exempted, though not herein specified.

Credits defined.

The term "credits" includes every claim and demand for money, labor or other valuable thing, and every annuity or sum of money receivable at stated periods, and all money

in property of any kind and secured by deed, mortgage or otherwise, but pensions from the United States or any state, are not included in the above terms.

In addition to the above property liable, are included all demands due or owing from residents to non-residents; or due to such non-residents and secured upon lands in this territory where the owner of such lands, is also a non-resident, and on mortgage, bond and deed, contract for the sale of land, judgment, decree or otherwise whether secured or not.

Demands of a certain character liable.

Exemptions from Taxation.

Property of the United States and of this territory, including school lands.

Property of U. S. and territory. Of county, &c.

Property of a county, incorporated city or town, or school district, when devoted to the public use, and not held for pecuniary profit.

Public grounds, by whomsoever devoted to the public use, and including all places for the burial of the dead.

Public grounds and burial places. Fire engines, &c.

The engines and implements used for extinguishing fires, with the grounds used exclusively for their buildings and for the meetings of fire companies.

The grounds and buildings of library, scientific, benevolent and religious institutions, or societies devoted solely to the appropriate objects of these institutions, not exceeding three acres in extent, and not leased, or otherwise used with a view to pecuniary profit.

Grounds and buildings of institutions.

The books, papers, furniture, scientific or other apparatus pertaining to the above institutions, and used solely for the purpose above contemplated, and the like property of students in any such institutions used for the purposes of their education.

Books, papers, &c.

Money and credits belonging exclusively to such institutions, and devoted solely to sustaining them, but not to exceed in amount the same prescribed in their charter or act of incorporation.

Money and credits of ditto.

Animals not specified as follows, viz., horses and neat cattle, mules and asses, sheep and swine; the wool shorn from the sheep of the person giving the list, and his crop harvested within one year previous to the listing; private libraries, not exceeding one hundred dollars in value, and family pictures; the kitchen furniture of each family, the beds and bedding requisite for the use of the family: one bed and bedding thereof, for each single person not a member of another family; the apparel of every person and family, actually used for wearing, with all food provided for each family; but no person from whom a compensation

Horses, cattle, &c.

Crops,

libraries, pictures, furniture.

Apparel.

for board or lodging is received or expected is to be considered a member of a family within the intent and meaning of this act.

Polls and
estates of
infirm per-
sons.

The polls or estates, or both, of persons who, by reason of age or infirmity may, in the judgment of the assessor, be unable to contribute to the public charge, such opinion being subject to revision by the county board of equalization.

NEVADA.

Liable to Taxation.

Poll tax.

Each male inhabitant, over twenty-one and under fifty years, and not by law exempt, shall pay a poll tax, for the use of the territory and county, of two dollars; provided, the same be paid between the first Monday of March and August; but if not paid before the first Monday of August it shall be three dollars.

All property of every kind and nature soever, within this territory, shall be subject to taxation, except as follows :

Exemptions from Taxation.

U. S. and
territorial
lands.

All lands and lots of ground with buildings, improvements and structures thereon, belonging to the territory, or any municipal corporation, or to any county of the territory, and all lands of the United States, or this territory, and all buildings and improvements of the United States, or this territory.

Court
houses, &c.

Public
squares.

Libraries,
colleges,
&c.

Proviso.

Public
hospitals,
&c.

Court-houses, jails, town-halls, council chambers, houses of fire companies and their apparatus, and other public structures and edifices, and all squares and lots kept open for health, public use or ornament, belonging to any county, city, town or village in this territory; public libraries, colleges, school houses, and other buildings for purposes of education, with their furniture, libraries, and all other equipments, and lots and lands appurtenant and used therewith, so long as the same shall be used for that purpose; provided, that when any of the property mentioned in this subdivision is private property, from which a rent or other valuable consideration is received for its use, the same shall be taxed as other property.

Public hospitals, asylums, poor houses, and other charitable or benevolent institutions, for the relief of the indigent or afflicted, and lots of land appurtenant, with all their furniture and equipments; all grounds and buildings

of agricultural societies, so long as the same shall be used for that purpose only, and without pecuniary gain.	Agricultural societies.
Churches, chapels and other buildings for religious worship, their furniture and equipments, and lots of ground appurtenant and used therewith; provided, rent is not paid for such ground, so long as the same shall be used for such purposes only, without yielding rent.	Churches, &c.
Buildings and lots of ground appurtenant, and used therewith, owned and used by the order of free masons, odd fellows, or by any benevolent or charitable society, except such buildings and lots of ground as are owned in connection with individual owners, then only to the extent owned by such orders and societies.	Buildings and lots of freemasons, &c.
Cemeteries and graveyards set apart and used for purposes of interring the dead.	Cemeteries.
The property of widows or orphan children not to exceed one thousand dollars to any one family.	Property of widow, &c.
Growing crops.	Crops.
Mining claims; provided, that all machinery used in mining claims, and all property and improvements appurtenant to or upon such claims which have an independent and separate value, shall be subject to taxation.	Mining claims, &c.

NEW HAMPSHIRE.

Liable to Taxation.

All male polls from twenty-one to seventy years old, are liable to be taxed, except paupers and insane persons.	Poll tax.
All real estate, except houses of public worship, school houses, seminaries of learning, and property of the state and county, whether improved or unimproved; and whether owned by residents or others is liable to be taxed; buildings, mills, carding machines, factory buildings and machinery, wharves, ferries, toll bridges, locks and canals, shall, for the purpose of taxation, be deemed real estate.	All real estate, except, &c.
Personal property, viz.: stock in public funds; stock in corporations in this state, except manufacturing and railroad corporations, and stock in any corporation out of this state, if not there assessed; provided, that in either case a dividend or income is, or may be derived from said stock, and notwithstanding such stock is mortgaged, pledged, or otherwise conveyed as security.	What considered real estate for taxation.
The surplus capital on hand in banking institutions in this state.	Stocks
	Bank capital.

Money. Money on hand or at interest more than the owner pays interest for, including money deposited in any bank or savings institution, or loaned on any mortgage, pledge, obligation, note or other security whatever, whether on interest, or interest be paid or received in advance.

Stock in trade. Stock in trade, whether of merchants or shopkeepers, mechanics or tradesmen employed in their trade or business, reckoning the same at the average value for the year; all raw materials and manufactures or otherwise, if exceeding fifty dollars in value, and all fishing vessels shall, for the purpose of taxation, be deemed stock in trade.

• **Carriages, &c.** All carriages, if exceeding fifty dollars in value.

Horses, &c. All horses, asses and mules over eighteen months old.

Oxen, &c. All oxen, cows and other neat stock, over eighteen months old.

Sheep. All sheep over six months old.

Railroads. Every railroad corporation shall pay to the treasurer of state, on or before the first Wednesday of September, annually, one per cent on the value, on the 1st of January preceding, of that part of its capital stock expended within this state, to be determined by the certificate of the justice of the superior court; said tax shall be assessed by said justices, in proportion as near as may be to the taxation of other property on the 1st of April of each year, in the several towns in which said railroads are situate. Taxes on bank, railroad and other stocks in corporations out of the state, shall be assessed to the owners living within, which are not taxed by the towns or cities where such corporations are located, to the owners; provided, a dividend or income is derived from such stock, and notwithstanding such stock is mortgaged or otherwise conveyed as security; also all United States, state, city or county stocks or bonds, not exempt from taxation by United States laws, shall in like manner be taxed to the owners where they reside.

Bank, railroad and other stocks out of state, &c.

Exemptions from Taxation.

Students. Students at literary institutions, residing in any town, as such students only; unimproved lands of non-residents, if exempted by any town at their annual meeting; lands, buildings and property thereon in Portsmouth, purchased by the United States (and jurisdiction ceded by this state); to erect and sustain a building thereon for government uses; so long as said land is used for the purposes above mentioned.

Tools, arms, &c. No distress for taxes shall be made of any person's tools or implements necessary for his trade or occupation; his

Non-resident lands.

Certain lands and buildings.

arms or utensils of household, necessary for upholding life, nor of bedding or apparel necessary for him or family.

Houses of public worship, school houses, seminaries of learning, state and county property, whether improved or not, or owned by residents or others. Churches, school houses, &c.

Manufacturing establishments, of individual or incorporated companies for the manufacture of fabrics of cotton or wool, or of both, and all the machinery and capital used for operating the same, together with all such machinery hereafter put into the buildings already erected, but not now occupied, and all the capital for operating the same, are exempted from taxation for ten years after the passage of this act (July 3d, 1860); provided, the towns and cities in which such manufacturing establishments may be located, or in which it may be proposed to establish the same, shall, in a legal manner, give their assent to such exception. Cotton and wool factories.

Proviso.

NEW JERSEY.

Liable to Taxation.

A poll tax of fifty cents on every white male inhabitant of this state of twenty-one years and upwards. Poll tax.

All real and personal estate, whether owned by individuals or corporations.

Exemptions from Taxation.

Property of the United States and of this state, and of all the counties, townships, cities and boroughs thereof. U. S. and state property.

All colleges, academies or seminaries of learning, public libraries, school houses and all buildings erected and used for religious worship, the lands where the same are erected, the furniture thereof and personal property used therein; colleges, libraries, churches.

pews in churches, graveyards, not exceeding ten acres, and all buildings erected and used exclusively for charitable purposes, with the lands on which they are erected and furniture used therein; also, the engines and apparatus of any individual or company used for extinguishing fires. Graveyards Buildings of charity.

The dwelling-houses of the professors of a college, and goods and chattels situated out of the state (except steamboats and vessels). Engines. Dwellings of professors, non-resident goods.

The polls of all revolutionary soldiers.

So much of the property of incorporated companies, represented by the capital stock thereof as is taxed in the hands of the stockholders; provided, that nothing in any act shall be construed to affect in any way the tax re- Stock, &c. Proviso.

quired to be paid by banking or other incorporated companies upon the amount of the capital stock, nor to exempt from taxation their real estate, unless so exempt by their charter.

Public
stocks, &c.

All public stocks and other property owned by residents of this state, which are subject to taxation in any other state, and for which such taxes shall actually be paid.

Funds of
charity.

The funds of all charitable institutions or associations collected and held exclusively for the benefit of the sick or disabled members thereof, or for the widows of the deceased members of such institutions or associations or for the education, support and maintenance of the children of the deceased members thereof.

NORTH CAROLINA.

Liable to Taxation.

Poll tax.

Every free male, between twenty-one and forty-five years, a tax of eighty cents; every slave of either sex, between twelve and fifty years, the same tax to be paid by the owner unless a non-resident, then by the hirer.

All property taxed except that expressly exempted.

Exemptions from Taxation.

All poor and infirm persons, and disabled and insane slaves as the county court may declare and record fit subjects of exemption.

U. S. and
state prop-
erty.

Universi-
ties, &c.

Charities.

Divine
worship.

Grave-
yards.

All property and their profits as may belong to the United States or to this state, or may belong to or be set apart and exclusively used for the university and colleges, institutes, academies, and schools for the education of youth, or the support of the poor and afflicted, or specially set apart for and appropriated to the exercises of divine worship, or the propagation of the gospel, or such as may be set apart and kept for graveyards belonging to churches, religious societies, cities, towns and counties.

OHIO.

No poll tax.

The constitution of this state provides that the levying of taxes by the poll being grievous and oppressive, the general assembly shall never levy a poll tax for county or state purposes.

Liable to Taxation.

All prop-
erty,

All real and personal property; all moneys, credits, investments in bonds, stocks, joint stock companies or other-

wise; property employed in banking; and property of corporations; except what are exempted by law. moneys, credits, &c.

Real property shall include not only land but buildings, trees, and all fixtures whatsoever, and all rights and privileges appertaining. What real property to include.

Personal property shall mean and include every tangible thing being the subject of ownership whether animate or inanimate, other than money and not forming a part of real property. What personal.

Exemptions from Taxation.

All public school houses and houses used exclusively for public worship, the books and furniture therein, and grounds attached to such buildings necessary for proper occupancy, use and enjoyment of same, and not leased or otherwise used with a view to profit. All colleges, academies, endowments for their support, buildings connected with same, and all lands connected with institutions of learning, not used with a view to profit. This provision shall not extend to leasehold estates of real property, held under authority of any college or university of learning in this state. School houses, churches.

Colleges, &c.

All lands used exclusively as graveyards or grounds for burying the dead, except they are held for profit or speculation. Graveyards.

All property, real and personal, of the United States. U. S. property.

All buildings of counties used for holding courts, for jails or county offices, with the ground not exceeding in any county ten acres, on which such buildings are erected. County buildings.

All lands and buildings of any county, township or town, used for support of the poor. Property used for poor.

All buildings of institutions of purely public charity, with the lands actually occupied by such institutions, not leased or otherwise used for profit, and all moneys and credits for sustaining and belonging exclusively to such institutions. Buildings of charity

All fire engines and other implements for extinguishing fires, with their buildings exclusively for the safe keeping thereof, and meeting of fire companies, whether belonging to any town or fire company therein. Fire engines, &c.

All market houses, public squares or other public grounds, town or township houses or halls, used exclusively for public purposes; and all works, machinery and fixtures of any town and used exclusively for conveying water to such town. Market houses, squares, public town houses.

Each individual in this state may hold, exempt from Personal property,

not exceeding \$50.

Solvent credits.

Rents.

No person to list capital stock of company required to list its capital or property.

taxation, personal property of any description of which such individual is actual owner, not exceeding fifty dollars in value; no person shall be required to list a greater portion of any credits than he believes will be received or can be collected, nor any greater portion of any obligation given to secure rent, than the amount of rent accrued on the lease, and unpaid at time of such listing; no person shall be required to include in his statement, as a part of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which he is required to list, any share or portion of the capital stock or property of any company or corporation, which is required to list, or return its capital and property for taxation in this state.

OREGON.

Liable to Taxation.

Poll tax.

A poll tax shall be assessed on every white male inhabitant between twenty-one and fifty years.

Every Chinaman engaged in mining gold in this state shall pay for such mining privilege a monthly tax of two dollars.

Property liable.

All property, real and personal, not expressly exempted.

When lands subject to taxation.

All lands shall be subject to taxation as real estate,

1st. When the owner or occupant has resided four years upon his claim;

2d. Where land has passed by deed, transfer, sale or otherwise;

3d. When the land has been entered in the land office, and the assessor shall value it at its just and true value, taking into consideration its advantages, &c.

All lots, plats of which are recorded.

All lots or parts of lots in any city, town or village, the plats of which have been duly recorded, shall be subject to taxation as real estate.

Non-resident stock.

Stock or other property of non-residents, is liable the same as that of citizens.

Improvements, &c., personal property.

All improvements on claimed land are valued as personal property.

Exemptions from Taxation.

Property of U. S., states, counties, &c.

Property of the United States and of this state.

Property of the counties, cities, villages, towns, and school districts, used or intended for corporate purposes.

Household furniture.

Household furniture of every head of a family to the amount of three hundred dollars; the articles to be selected by the householder.

Personal property of all literary, benevolent, charitable and scientific institutions, incorporated in state, and such real estate of said institutions as are actually occupied for purposes for which they were incorporated. Institutions.

All houses of public worship, and lots, pews and furniture therein; all burial grounds, tombs and rights of burial; but any part of a building of public worship used as a shop or other purpose other than said worship shall be taxed on the cash valuation thereof the same as personal property to owner or occupant. Churches.
Burial grounds.

Public libraries and their real and personal property. Public libraries.

Property of Indians not citizens, except lands held by them by purchase. Property of Indians.

Personal property of all persons who, by infirmity, age or poverty, are, in assessor's opinion, unable to contribute towards the public charges. Personal of the infirm.

PENNSYLVANIA.

Liable to Taxation.

Houses, lands, lots of ground and ground rents, mills and manufactories, furnaces, forges, bloomerics, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries and ferries, wharves, and all other real estate not exempt. Houses, lands, mills, &c.

All property, real or personal, belonging to any association or incorporated company, which is now by law exempt from taxation, other than that which is in the actual use and occupation of such association or incorporated company, and from which an income or revenue is derived by the owners thereof. Certain property of incorporated companies.

Also all personal estate, to wit:

Horses, mares, geldings, mules, and neat cattle over four years old; all mortgages, money owing by solvent debtors, whether by promissory note, penal or single bill, bond or judgment; all articles of agreement, and accounts bearing interest, owned or possessed by any person whatever, except notes or bills for work and labor done, and bank notes; all shares of stock in any incorporated bank, institution or company; all shares of stock or weekly deposits in any unincorporated saving fund institution, and all public stock and loans soever, except those issued by this state, and all money loaned or invested on interest in any other state; all cemetery companies; all household furniture, including gold and silver plate, owned by any person or persons, or corporation, when the value shall exceed three hundred Horses, cattle, mortgages, money, &c.

Stock.

Cemetery companies.
Furniture.

Carriages.
Salaries,
&c.

dollars. All pleasure carriages, salaries and emoluments of office, all offices and posts of profit, professions, trade and occupations, except the occupation of farmer, and all single freemen above twenty-one years who shall not follow any occupation or calling; railroad loans of city and incorporated districts of Philadelphia liable to taxes; but only for state purposes.

Railroad
loans.
Phila-
delphia.

Exemptions from Taxation.

Churches.

Burial
grounds.

Universi-
ties.
Colleges.

Court
houses and
jails exempt
from what
taxes.

Officers and
soldiers.

Enrollment
tax.

Railroad
bonds, &c.
taxed for
state pur-
poses.
Solvent
debts.

Tax on
dividends.

All churches, meeting houses or other places of regular worship with grounds attached; all burial grounds of any religious congregation (not construed to mean cemetery companies); universities, colleges, academies, and school houses of any county, borough or school district, or incorporated, erected, endowed or established by any law of the state, with grounds attached; court houses and jails are exempted from all county, road, city, borough, school or poor tax. The term grounds means five acres.

Lands granted within this state to officers and soldiers of the line of this state, by resolution of Congress or law of the state as a reward for their services are also exempt, unless transferred to another person; colleges and seminaries of learning are exempt from paying an enrollment tax.

All bonds or certificates of loans of any railroad company incorporated by this commonwealth, are liable to taxation for state purposes only.

Debts due from solvent debtors, not taxable for borough or township purposes.

Any institution or company, except banks of issue (but not excepting banks of deposit and discount or savings' banks), which are liable for tax on capital stock, shall be exempt from tax on dividends. Building associations, plank road and turnpike companies are exempt from tax when such companies make, or declare no dividends.

Several specified colleges, seminaries and academies, and certain family burying grounds in Philadelphia county are exempt from all taxation.

RHODE ISLAND.

Liable to Taxation.

No poll tax.

Real and
personal
property.

Real estate

No poll tax can be laid for any purpose.

All real property belonging to the state, and all personal property belonging to the inhabitants thereof.

Buildings on leased land, the leases whereof are in writing

and recorded, shall, for the purposes of taxation, be deemed real estate. for purposes of taxation, what.

The main wheel, steam engine, boilers, &c., attached to real estate for operating machinery and all pipes (steam, &c.), are declared real estate.

Personal property for purposes of taxation includes all goods, chattels, debts due from solvent persons, money and effects; all ships or vessels at home or abroad; all public stocks and securities and stocks or shares in turnpikes, bridges, and in all other incorporations, except those for religious or charitable purposes within or without the state, deducting the actual indebtedness of the person taxed so far as the same is ascertained, for the amount of such property owned by him; provided, that no shareholder shall be deemed liable to taxation for shares held in corporations in this state, which are in their corporate capacity taxed for the amount of their capital stock. Personal property, for ditto, what.

Exemptions from Taxation.

Property of the state; land ceded or belonging to the United States; houses for religious worship; houses for schools, academies and colleges and their appurtenances, owned by any town, company or corporation, and land used in connection therewith so far as the same is held, occupied and used for, and rents and profits applied to, religious or educational purposes; property specially exempted by charter; burial grounds; land of the Narragansett Indian tribe held in severalty or by tribe, according to their usages, but not including land held by any member in fee simple; the estate of any person who, in the judgment of the assessors, from poverty or infirmity, is unable to pay tax; alms houses and public libraries with land and buildings, except that alms house estates of the town shall be subject to taxation for school purposes in school districts where they are situated. U. S. and state property. Churches, school houses, &c.

Property exempted by charter. Burial grounds: land of Indians. Estate of infirm persons. Alms houses, libraries, &c.

TENNESSEE.

Liable to Taxation.

Every white male inhabitant of the state between twenty-one and fifty years (except those noted below). Poll tax.

All lands and town lots. Lands.

All saw, grist, and other mills, distilleries, breweries, foundries, forges, establishments for mining, quarrying, working marble, making gins or carriages, and other manu- Mills, distilleries, mining establishments,

factories,
gates,
roads,
bridges,
ferries,
jewelry,
&c.

facturing establishments, turnpikes or plank roads, gates or roads, and bridges and ferries and wharves.

All jewelry, gold and silver watches and chains, gold and silver plate and ornaments, over the value of five hundred dollars.

Carriages.

All pleasure vehicles.

Race
horses,
and other
animals.

All race horses used for racing and entered, trained or run, during the year preceding the assessment, and all horses and mules over the value of one thousand dollars, except stallions or jacks kept to be let to mares for pay, and such horses and mules as are kept and used for saddle and harness purposes.

Cattle, &c.

All neat cattle and sheep over the value of five hundred dollars.

Capital.

All capital lent or deposited, in or out of the state at interest, including money of orphans, legatees, and distributees, in the hands of guardians, administrators, and executors, and by them lent or deposited at interest.

Slaves.

All slaves.

Invest-
ments.

All investments, by inhabitants of this state, in stocks out of the state.

Stocks.

All other stocks.

Sale of
lands,
slaves, &c.

All sales or alienations of lands, all sales of slaves by a negro-trader, or person engaged in negro trading as a business, or by a broker or agent for sale of slaves, and all sales of merchandise by a merchant or peddler.

Salt, sugar,
&c.

Salt, sugar, coffee, spun cotton, garden seeds, iron and articles manufactured in this state, in the hands of any person who sets himself up as a merchant or grocer.

Exemptions from Taxation.

Poll tax.

Persons wounded in the military service of the country, or deaf and dumb, blind, incapable of labor, ministers of the gospel and persons exempt by particular laws, from poll tax.

Lands
ceded to
U. S.

State pro-
perty.

Institu-
tions.

Churches.

Schools,
colleges,
&c.

Lands ceded to the United States, and the buildings and property placed thereon while used by the government for the public service; all property belonging to the state, or to any county, or to the state bank or branches; all property of any literary, scientific or benevolent institution, actually used for the purposes for which such institution was erected; all funds invested in stocks or employed in any lawful manner for the promotion of the object and purposes of such institutions; all houses of religious worship and their appurtenances; lands appropriated for the use of schools, and held in trust for the use of a college, academy or other seminary of education; all public roads,

streets, alleys, promenades and walks, in the different cities and towns in this state; all slaves under twelve and over fifty years of age; all places and monuments of the dead and implements of burial; all agricultural and horticultural instruments and implements; vehicles and utensils, when kept for use; all carryalls, all silver tea and table spoons; all pianos used in schools and academies.

Roads, streets, &c.
Slaves.
Burial places.
Agricultural instruments, &c.
Carryalls and spoons.
Pianos.

The property of revolutionary soldiers and their widows, to the value of two thousand dollars; all capital or property of every incorporated company, exempt from taxation in its charter.

Revolutionary soldiers.
Incorporated capital, &c.

All lands situated in the lakes on the Mississippi river, and at all times inundated.

Lands and lakes.

Sales by a peddler of articles manufactured or made up in this state, and scientific or religious books.

Sales.

Such citizens of the United States as are in indigent circumstances, and destitute of visible means of support, unable to procure a livelihood by manual labor, or disabled from labor from bodily injury of any description, may sell taxable articles without paying a tax.

Poor and infirm.

The county courts, the majority of the justices being present, may grant to any such person the privilege of hawking or peddling in the county without paying the tax if the justices are of opinion the applicant ought to have the privilege.

Hawking or peddling privilege.

Salt, sugar, coffee, spun cotton, garden seeds, iron, and articles manufactured in this state, except when in the hands of any person who sets himself up as merchant or grocer.

Salt, sugar, coffee, &c.

TEXAS.

Liable to Taxation.

A poll tax of fifty cents each of every free male person between twenty-one and fifty years, a resident of this state, shall be collected.

Poll tax.

All real and personal property taxed, that is not exempted.

Exemptions from Taxation.

All buildings with their furniture and library designed and used solely for education or public worship, with the land owned by said institutions of learning or churches on which the same are situated, not exceeding ten acres.

Educational buildings and churches.

All buildings, furniture, libraries, philosophical apparatus, and lands attached not exceeding ten acres in each case, owned by, dedicated to, and occupied for, charitable

Charitable or literary associations.

or literary associations while continued in such ownership, dedication or use.

Lands held
by trustees.

All lands (not exceeding ten acres in each case) held by trustees for one or all the purposes above named, with the buildings, improvements and furniture of the same shall be held free from taxation till the legislature shall direct otherwise.

Lands con-
veyed to
any church,
&c.

All lands or other property heretofore conveyed to any church or denomination of christians or association of the people, for the purposes above named, shall enjoy all the benefits of this act; provided, the amount of lands exempt from taxation shall not exceed ten acres in each case.

Idiots.

Idiots and persons *non compos mentis*, exempted from poll tax.

Exemption
of \$350
worth of
family
property.

The legislature shall have power to provide by law from the exemption from taxation of two hundred and fifty dollars' worth of the household furniture or other property belonging to each family in this state.

UTAH.

Liable to Taxation.

Poli tax.

The county court shall require annually a poll tax not to exceed two days' labor at one and a half dollars per day, in lieu thereof, of every able-bodied male inhabitant over sixteen and under fifty years of age; said labor to be performed upon any territorial or county road within the limits of the county, under the direction of their respective supervisors.

All property liable not expressly exempted.

Exemptions from Taxation.

Property of
U. S. and
territory,
institu-
tions, &c.

Property belonging to the United States and this territory; to literary, scientific and benevolent institutions when used for those purposes; to buildings for worship, and the grounds, materials and appurtenances; to insane or idiotic persons to value of one thousand dollars; private libraries, burial grounds and monuments for the dead.

VERMONT.

Liable to Taxation.

Poll tax.

All male citizens over twenty-one and under sixty years. All real and personal estate, except that exempted.

Whenever any college, owning lands in any town in the state, shall lease (or shall have leased) the same, as long as wood grows or water runs, securing to lessees the right of preëmption, said lands so leased shall not, by virtue of any law, heretofore enacted, be exempt from county, town and school taxes. This is not to affect lands chartered or sequestered for the benefit of any college, or lands which may have become the property of any college prior to the organization of the town in which they are situated.

Lands leased by college, &c.

Exemptions from Taxation.

All real and personal estate owned by this state or the United States.

State and U. S. property, and for public, &c., uses.

All real and personal estate granted, sequestered or used for public, pious or charitable uses.

The household furniture of every person, not exceeding five hundred dollars in value, and all wearing apparel; all private and professional libraries; all farmers' and mechanics' tools, necessary to carry on the ordinary business of their respective occupations, and such provisions as shall appear to the assessor to be necessary for the consumption of the family of such person for one year; and the polls of such persons as the listers shall deem so infirm as to be unfit subjects of taxation; and all sheep, cattle and horses which have not been wintered one winter, and hay and other produce sufficient to winter out his stock; and all lands leased by the several towns for purposes of education, such as common school lands and also lands owned by, or leased for, the use of colleges, academies, or other public schools; and all lands leased for the support of the gospel; but the private buildings situated on the lands aforesaid shall not be exempt from taxation, but shall be appraised and set in the list of the owner, in the same manner as other real estate.

Furniture.

Tools.

Provisions.

Polls of the infirm.
Sheep, &c.

Common school lands, &c.
Lands for gospel uses.

The term, "farmers' tools," in the above section shall include all carts, wagons, and other vehicles necessary to carry on the farm where they are used and every person, whether a farmer or not, liable to be taxed, shall have one wagon and one sleigh and harnesses for using the same exempt from taxation; provided, that a pleasure wagon or other vehicle valued at more than sixty-five dollars, shall be exempt from taxation. All fowls shall be exempt.

Farmers' tools defined.

One wagon, sleigh and harnesses exempt.

Fowls.

All animals shall be considered as having been wintered one winter on the last day of March, that were in existence at the commencement of the preceding winter.

When town
exempt.

Whenever any town in the state shall not be represented in the general assembly, and the grand list of such town shall not exceed six hundred dollars, such town shall be exempt from payment of state tax.

Stocks.

Stocks in banking and other corporations without this state, actually owned by citizens and residents of this state, which are taxable, and are actually taxed in the state, where the corporation is located, shall not be taxed in this state.

VIRGINIA.

Liable to Taxation.

Poll tax.

On every white male inhabitant of twenty-one years is assessed a tax of eighty cents. On every male free negro, who has attained the age of twenty-one years, eighty cents. On every slave over twelve years, whether exempted from county levy in consequence of bodily infirmity or not, one dollar and twenty cents; and herein shall be included all slaves over twelve years, owned or hired by any company, institution or person whatsoever.

All prop-
erty liable.

All property within this state, and the moneys and credits of persons residing therein, whether such moneys and credits be in or out of the state, except such as is hereinafter expressly exempted or otherwise taxed.

Definition
of
"moneys"
and
"credits."

The word "money" shall include not only gold, silver and copper coins, but bullion and bank notes. The word "credits" shall be construed to mean all contracts for the payment of money or other things. All claims and demands owing or coming to any person, whether due or not, and whether payable in money, tobacco or other things; and where payable in anything other than money, its present probable value.

Exemptions from Taxation.

Furniture.

The household and kitchen furniture used in a licensed ordinary, house of entertainment, or private boarding house, and belonging to the keeper thereof, the value whereof has been included in such license tax.

Books of
colleges,
schools,
asylums,
&c.

All books, apparatus, and furniture belonging to colleges, free schools and incorporated academies and used for college or school purposes; to the University of Virginia; to the Virginia Military Institute; to the Institution for the Education of the Deaf and Dumb, and the Blind; and to the lunatic asylums, and all personal property belonging to

orphan asylums, overseers of the poor, and exclusively to the commonwealth; all fire engines or other implements for the extinguishment of fires.

Fire engines.

Books, family portraits and pictures and the wearing apparel of every person and family, except watches and jewelry.

Books, &c.

All agricultural productions of this state.

Productions.

All mineral productions of this state in the hands of the producer or miner.

All felled wood or timber.

All plantations of oysters and fisheries.

Oysters.

All fowls and animals of every description, except horses, mules, asses and jennets, cattle sheep and hogs.

Fowls.

All capital invested in any trade or business for the prosecution of which a license is required.

Capital.

All farming implements actually used for farming purposes, except road wagons or wagons used principally for other than farming purposes.

Farming implements.

All mechanics' tools used on any farm, or by any person actually engaged in any trade, occupation or profession, and the products of any mechanic's labor made in this state, and kept by him for sale.

Tools.

All property which is the subject of any business for the prosecution of which a license is required; all open accounts due or owing to the person prosecuting, or created in the course of such trade or business; all moneys on hand on the 1st day of February, received in the course of such trade or business; and so much of the solvent bonds, securities and liquidated claims owing to such person from others, after deducting therefrom the amount owing from such person to others, as such person shall, on oath, aver constitutes a part of the actual active means used and employed by him in carrying on such trade or business, shall together constitute the capital of such person, and shall be exempt from taxation.

Property used in licensed business.

But nothing in this section shall exempt from taxation any bond or security for any debt or liability contracted or created in any such trade or business, previous to the 1st day of February of the year preceding that of the assessment, whether a new bond or security has been taken for such debt or liability or not.

What bonds and credits not exempt.

All other moneys, bonds, securities and liquidated claims of such persons not otherwise exempt, shall be listed for taxation.

Other property not exempt.

Every railroad company, not exempted by its charter from taxation, paying into the treasury of the state, for every passenger transported, a tax at the rate of one mill

Railroad companies.

for every mile of transportation, shall not be assessed with any tax on its lands, buildings or equipments; but if it fail to pay such tax, in any six months, then its lands, buildings and equipments shall be immediately assessed, at the full cost of construction and outfit.

Incomes.

Officers in the service of the state, receiving a salary out of the treasury; and persons whose service is one of labor in some mechanic art, trade, handicraft, or manufacture; and ministers of the gospel are exempted from paying a tax on incomes.

Certain real estate.

All real estate used for divine worship or as public burying grounds; or belonging to any county, city or town, and used for public or charitable purposes and not held and leased out for profit; or belonging to colleges, free schools and incorporated academies, and used for college or school purposes; or to the University of Virginia; or to the Virginia Military Institute.

Income.

The income of a minister of the gospel, or a professor in a theological seminary is exempt from being listed for taxation, also persons of bodily infirmity.

WASHINGTON TERRITORY.

Liable to Taxation.

Poll tax.

White male inhabitants between twenty-one and fifty years are liable to a poll tax of one dollar.

All real and personal property liable, except as below exempted.

Exemptions from Taxation.

Property of religious societies or benevolent institutions.

All real and personal property belonging to any religious society, or to any benevolent, charitable, literary or scientific institution, or invested for the use of the same, or held by trustees; all real and personal property belonging to the territory, or any county thereof; all school houses and school lands, public libraries, and all places of burial, and the property of all Indians.

Territorial lands; school houses, &c.

Church property.

All church property over and above two town lots on which a church may be erected, if in a town, and one-half acre of land on which a church may be erected, if in the country, shall be taxed as other property.

WISCONSIN.

Liable to Taxation.

Every male inhabitant in each road district, over twenty-one and under fifty years, excepting persons of color, paupers, idiots and lunatics, shall pay a poll tax of one dollar for highway purposes. Poll tax.

All property in the state, liable real and personal, not expressly exempted.

Real property includes not only the land itself, but all buildings, fixtures, improvements, rights and privileges appertaining thereto. What real property includes.

Personal property includes every tangible thing which is the subject of ownership, not forming a part of any parcel of real property; also, all tax certificates; also, judgments, notes, bonds and mortgages, and all other evidences of debt secured by lien on real estate; also, the capital stock, undivided profits, and all other means not forming a part of the capital stock of every company incorporated or unincorporated, and every share or interest in such stock, profit or means by whatsoever name the same may be designated; and also every share or interest in any ship, vessel or boat used in navigating any of the waters within or bordering on this state, whether such ship, vessel or boat shall be within the jurisdiction of this state or elsewhere. What personal.

Money or moneys include gold and silver coin and bank notes, whether in possession or on deposit, subject to be withdrawn in money on demand. What money includes.

Credit means and includes every demand for money, labor or other valuable thing, whether due or to become due, but not secured by lien on real estate; provided, that pensions receivable from the United States or from any of them, salaries or payments expected to be received for labor or services expected to be performed or rendered, shall not be deemed annuities within the meaning of this act. What credit. Proviso.

Personal property, when used in a general sense, shall include all taxable property other than real property. What personal property includes.

Exemptions from Taxation.

All buildings used exclusively as public school houses, places of public worship, or both, with the furniture and books therein contained, used exclusively for the accommodation of schools or religious meetings, together with the grounds occupied thereby, not exceeding in any one School houses and churches.

case ten acres, if not leased or otherwise used with a view to profit.

**Grave-
yards,
Associa-
tions.**

All lands used exclusively as public graveyards.

All buildings belonging to scientific, literary or benevolent associations used exclusively for scientific, literary and benevolent purposes, together with the land not exceeding forty acres, occupied by such institutions, if not leased or otherwise used with a view to profit; and all books, papers, furniture, apparatus and instruments belonging to such associations, and used exclusively for scientific, literary or benevolent purposes.

**Universi-
ties, &c.**

All moneys and credits belonging exclusively to universities, colleges, academies or public schools of any kind, or to religious, literary, scientific or benevolent institutions or associations, appropriated solely to sustaining such institutions or associations, not exceeding in amount, or in the income arising therefrom, the limit prescribed by the charter of such institution or association.

**Property of
state, U. S.**

All property belonging exclusively to this state or the United States.

County, &c.

All property belonging exclusively to any county, city, town or school district, except lands bid off for counties or cities on tax sales.

**Water
works.**

All works, machinery and fixtures belonging to any town, city, or village, used exclusively for conveying water to such town, city or village.

**Fire en-
gines.**

All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town, city or village, or to any fire company organized therein; also, all lands used exclusively for fair ground by any state or county agricultural society, together with all personal property owned and used exclusively for such societies.

**Fair
grounds.**

Furniture.

Household and kitchen furniture, and beds and bedding, not exceeding in their aggregate value two hundred dollars.

**Provisions,
and fuel.**

Provisions and fuel provided by the head of a family to sustain the members thereof, for a period not exceeding six months; but no person from whom compensation for board is received, shall be deemed a member of the family within the meaning of this act.

Apparel.

The wearing apparel of every person, and all family pictures.

Animals.

All animals and animated things except horses and neat cattle over two years old; mules and asses over one year and a half old; sheep and hogs over six months old; the 1st of June being the period to which the above ages refer.

All public libraries, family libraries and the school books of every person and family not exceeding in value in any one case one hundred dollars for each person or family.

**Libraries,
&c.**

Each person shall be entitled to exemption on other personal property, except moneys and credits, pleasure carriages, gold and silver watches, pianos and melodeons, to an amount not exceeding one hundred dollars, to be selected by such person at the time of listing.

**Exemption
not exceed-
ing \$100**

All lands and real estate not exceeding five thousand acres, which have been or hereafter may be, conveyed to the board of trustees of Brunson Institute at Point Bluff, for educational purposes, and held and appropriated solely to sustain said institution, shall be exempt from taxation for five years from the passage of this act (April 8, 1861); provided, that the exemption shall not continue after said board shall cease to hold the said lands and real estate for educational purposes, nor after the same shall be leased or otherwise used with a view to profit.

**Lands of
Brunson
Institute
not exceed-
ing 5,000
acres,
exempt.**

Proviso.

All real estate, and each tract and parcel thereof, not to exceed ten thousand acres in the whole, and not to exceed two thousand acres in any one county at the same time, nor six hundred and forty acres in any one town at the same time, which has been or shall hereafter be conveyed in fee to the Lawrence University of Wisconsin for educational purposes, shall, while so held in fee simple by said University expressly for educational purposes, and for the endowment of said University, be exempt from taxation for five years from the time of the vesting of the fee of said lands in said University; provided, that the period of exemption on such lands as are now owned and held in fee by said University for the purposes aforesaid, shall be construed to commence on the 1st of April, 1862; and provided, further, that such lands, or any part thereof, shall not be exempt from taxation from the time the same shall be sold, contracted to be sold, leased, mortgaged, conveyed, or in any manner incumbered by said University.

**Real estate
of Law-
rence Uni-
versity not
to exceed
10,000 acres,
exempt.**

Proviso.

Proviso.

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State of New York.

R E P O R T

ON THE

STATE ASSESSMENT LAWS,

BY THE

JOINT SELECT COMMITTEE,

APPOINTED BY THE LEGISLATURE OF 1862.

TRANSMITTED FEB. 2, 1863.

ALBANY :

WEED, PARSONS AND COMPANY, PRINTERS.

1863.

STATE OF NEW YORK,
IN SENATE, ALBANY, *April 22, 1862.*

On motion of Mr. BELL,

Resolved, That a Committee of Five be appointed to examine the Assessment and Taxation Laws of this State and other States, with power to employ such assistance as may be necessary to enable them to present to the next Legislature, in as clear and concise a manner as a full comprehension of the subject requires, a Bill that shall remedy the present defects in our existing Laws on this subject.

Ordered, That Messrs. Bell, Folger, Ganson, Murphy and Low be such Committee.

By order of the Senate.

JAS. TERWILLIGER, *Clerk.*

STATE OF NEW YORK,
ASSEMBLY CHAMBER, *Albany, April 16, 1863.*

Resolved, That two thousand copies of the Digest of Taxation, by Alfred B. Street, be furnished to the Assembly by the Printer of the last Edition.

By order.

J. B. CUSHMAN, *Clerk.*

State of New York.

No. 30.

IN SENATE,

February 2, 1863.

REPORT

OF THE JOINT SELECT COMMITTEE APPOINTED AT THE LAST
SESSION TO REVISE AND AMEND THE ASSESSMENT LAWS
OF THE STATE.

The select committee to whom was referred the subject of the assessment laws, with instructions to perfect and bring in a bill for the consideration of the Senate, with power to sit during the vacation, have had the same under consideration and ask leave to submit the following

REPORT:

The Hon. the Assembly of 1862, by resolution appointed a like select committee, viz.: Messrs. Alvord, Hulburd, Stetson, Tracy and Phelps, who were instructed also to report by bill to the incoming House of Assembly for the year 1863; upon consultation it was thought by both committees that inasmuch as their duties and object were alike, it would conduce more to the thorough investigation of the subject and possibly result in a more harmonious and profitable action, on the part of the Legislature, if they should act as a joint committee; accordingly they so organized by the selection of the chairman of the Senate committee as the chairman of the joint committee and the present report and bill accompanying it are the result of their joint action.

The subject of taxation and the laws regulating the levy and collection of taxes has, ever since the formation of stable governments, been one of difficult solution. Great minds have expended their energies, ponderous tomes have been written, theories almost numberless have been advanced, practice has varied greatly not only in dif-

ferent but in the same countries, and even to-day the laws which govern this subject are almost as diverse as ever.

The American people were the first to proclaim, insist upon and put in practice the sound republican doctrines that "taxation and representation should go together," and we hold now that, viewed in any other light than as the cost of our protection in our political and private rights, both of person and property, taxation is oppression. We turn with pride from those systems of taxation which, based upon the power of hereditary or accidental position, enable the few to oppress and grind down the million, strengthening the power and swelling the fortunes of the governors under the false and specious plea that it is required as the price of their care and protection of the governed, to the contemplation of our system of government which takes from the property of the people that which they freely yield to the common treasury for the common good. We deem that the doctrine, often expressed, and even elaborately argued, that taxation is sometimes beneficial, by stimulating industry, inviting energy and invention, and thereby increasing not only the wealth but the intelligence of a people, is a fallacy, and we hold it to be true that a free people should be relieved from all burdens not absolutely necessary to an economical administration of the powers and duties of government. Excessive taxation enlarges both the number and the power of the mere officers of the state, at the expense of the property and liberties of the people.

If we are correct in the position that taxation is the price or penalty exacted by the requirements of civilization and the necessity of regulated liberty of thought, action and property, we cannot but conclude that such price or penalty should be as light as possible compatible with the ends in view; and the very spirit of our institutions, no less than stern equal-handed justice, demand that burdens, if necessary, should be spread with impartiality and equity upon all who may be benefited or protected in just proportion to their property, *without reference to its kind* but only to its intrinsic value.

The existing laws of our state on this subject have not been materially altered for the last half century; they were passed at a time in our history when the agricultural element of wealth was the absorbent of almost the entire property. During that period our country has been gradually but rapidly developed, and agriculture has found a more remunerative position in the great west, which now not only builds up thriving towns and populous cities which lie on the banks of the lakes and on the tracks of the railroads of its own country, but compensating us for the rivalry and successful competition with our agricultural interests, has made this state the common carrier and commercial agent of an empire of states.

The great minds of our legislators, seconded and stimulated by the sympathies and active co-operation of our people, initiated and

completed those magnificent works of public improvement which have made our state the highway of the commerce and the products of a continent; enlarged the boundaries, increased the population and heaped up the wealth of our empire city, until she has become the warehouse of nations, and her merchants, in intelligence, material prosperity and wealth, rank with the princes of the earth.

Look to the history of the progress of those works, and you will find the landed or rural interest never faltering, always patient under burdens, paying cheerfully, liberally, their share of the taxation, onerous though it was, to finish, complete and enlarge those great avenues of trade, looking not with a contracted mind only to the local and present effects of taxation and assured competition to their interests; but having at heart a patriotic pride in the greatness and glory of our state, they foresaw that, though not to them the enjoyment, yet to their children and successors they were leaving a legacy which would produce untold more riches than the soil they burdened to lay their foundation. The practical result of those enterprises has been to take from the state its sceptre of agricultural supremacy; for to-day the cheap lands of Illinois, Indiana, Iowa and the adjacent states forbid competition in the products of the farm which enter into general use as a necessary means of sustenance. But while the lands of the great west groan under the burden of their abundant harvests, the wealth and enterprise of our people gathering it as it falls before the sickle of the reaper, carry it over our great natural inland seas and using the magnificent artificial highways of our state, pour it into the lap of New York, there to meet and exchange with the manufactures of New England and the Middle States, to be bartered for the necessities and luxuries which commerce with her myriad arms draws from all parts of the earth, which we distribute, enhanced in value by the expense and profit of the carrier and merchant, to the tillers of the soil at their homes on the far-off prairies.

It would seem to the committee that it is evident, while thus in a large degree the business of our people has radically changed, and we have become more a people of commerce than agriculture, yet no step has been taken to equalize the burden of cost of protection. For years past, from all parts of the state, petitions have come to the Legislature, asking for remedy in this regard. In the last Legislature an attempt was made to change the laws on this subject, but while all acknowledged the inequality and injustice of the practical workings of the present system, yet the Legislature were not willing to enact any radical reform or thorough change, without due and serious consideration.

In the discharge of their duty the committee caused to be collated and reduced to the form of a digest for their use, the assessment and tax laws of Great Britain and of most of the States and Territories of the Union; they also had before them the present internal revenue law of the United States.

The examination of the British system, a compound of direct, income and excise taxation, is peculiar to their position; too artificial and intricate for our young country, based upon principles and supporting practical doctrines at war with both the form and spirit of our government. It may be well to say, here, however, that the popular idea that the soil in England bears the greater weight of taxation, is not true; upon commerce and the supply of the daily wants of the lower millions does the heavy hand of taxation mainly rest; yet it is true that the comparatively recent imposition of an income tax tends more to equalize and distribute impartially the burdens, and leads us to believe the time may come when no accidental distinction of birth or fortune will relieve any from their due share in the expenses of government. The system embodied in the present internal revenue law of the United States is novel in practice in this country, although old in existence as a system on the continent of Europe. Loyalty to our government, the great and present pressing necessities of our situation, forbid that a truly patriotic people should do aught but submit to the experiment. Yet we must be permitted to say that, in our opinion the unsoundness of this method of raising means to support government is apparent from its total practical disregard of equity. It is in fact a system of taxation better adapted to the growth, strength and prosperity of an aristocratic form of government, than to one based upon the doctrine of equality in personal and political rights. It taxes labor whether physical or intellectual, and the necessities far out of proportion to the luxuries of life; and is calculated to repress and weigh down that buoyant spirit of emulation and enterprise, which so eminently marks the struggles of our people, by the crushing weight of unequal and unjust burdens.

New York, mainly a commercial and manufacturing community, will, under this law, pay largely, some say one-half, others, even two-thirds of the whole of this tax, while the agricultural States will be but lightly burdened. We believe that Congress should be urged by our people and their representatives to greatly modify that act. It may not be entirely proper, but still we cannot forbear here to say that, in our judgment, if the principle be not changed, yet the complicated machinery of the measure should be very much simplified, and we would instance one direction as an example merely. Would it not be far better in that portion of its machinery worked by stamps, to substitute the use of the value necessary, by the affixing of a common stamp to all articles requiring their use, varying the number to meet the difference in tax, rather than require a specific difference in the stamps themselves as used for diverse articles?

Heretofore in the United States, and in all the States of this Union, the underlying principle of all taxation upon the people has been that it should be direct, and upon property, however represented, and the only admitted departure therefrom has been the

imposition of a tax or customs duty upon importations by the Federal Government. It is needless here to give the reasons for this exception to the general rule and its necessity; we have mainly to do with our own system, working internally upon our people.

This brings us down to the consideration of the various opinions expressed, and arguments urged in the conflict between classes of property. Some strong and able statesmen contend, with great array of argument, that real estate, or, in other words, the soil should alone be taxed, leaving commerce, manufactures and the mechanic arts entirely free and untrammelled; while, on the other hand, there are those who claim that the *business* of the country should support the government. The first class argue that there is no real abiding value or possession, except in the land; that it is not subject either to the wasting wear of time, to obstruction or destruction by the hand of cupidity or violence, to the frequent changes of political or financial policy, and that consequently its intrinsic value, when compared with personal estate, is as the solid rock to the fleeting cloud, rendering it a never-failing source from whence to draw the sure and certain financial support of government. Again, they contend that while agriculture is the natural, inartificial employment of the people, it is restrictive in its tendency, and throws upon enterprise, skill and capital the labor of developing a nation; placing upon them all the difficulties and hazards of failure, and reaping for itself all the permanent benefits in the increased value of its enduring possessions; and from these premises it is argued that business or the pursuits of commerce, manufactures and the mechanic arts should be fostered, protected and cherished at the expense and with the taxation of the real estate.

The second class, who take the position that business, or, in other words, the personal property of the country should alone be taxed, proceed upon the ground, first, that the permanency and indestructibility, from any cause, of the land renders its protection and care on the part of government inexpensive, and that in fact it is only for the benefit and safety of the precarious tenure of personal property, as regards both its possession and existence, that the great share of means and power by way of taxation is required. Secondly, that in regard to land, its fluctuations in value are slight, its appreciation by time slow, and its returns of revenue or profit small, when compared with its cost or value; while personal property appreciates rapidly, improves under every stimulus of enterprise and yields great returns with small outlays; and for these reasons can well afford to pay the burdens of supporting government, and believe thereby an interest which, though indispensable, yet is not so expensive in protection and bears no comparison in returning profit for use.

We have among us many able men who contend that the true basis of assessment is the income or annual resulting returns of all

kinds of property, arguing that the true value of property can alone be determined by its actual yield or increase at uniform stated periods of time. They say that all other estimates of value are inconclusive, fancied or false, and should not be used to determine the proportions due from any kind or form of property to the government.

An element or source of revenue enters into the system of some countries, among others, a few of our sister states, not to the exclusion, but to the relief and aid of other ways of taxation; we allude to a poll or head tax, which is levied, uniform in its amount, upon all male citizens of a certain age, without regard to their property, and in some instances irrespective of any difference from any cause in political privileges. The nearest approach this State has ever made to the adoption of this system is in the commutation or head tax, in lieu of actual militia service, and our highway poll tax. Our military laws claim the service of all our male people of certain ages, only those being exempt therefrom who are incapacitated from natural physical causes, or who are relieved by the necessary employment of their time in other services of the government. It would seem to us that this method or plan of taxation is eminently just; for we ask, does not government protect the person? Are laws for the protection of property of any advantage to the possessors thereof, if they themselves are denied such protection? And how soon would property in the hands of the unscrupulous and tyrannical, become the chains and fetters of the poor and needy, unless, even against its power and unjust administration, the strong protective arms of the government was extended for the benefit of personal right and the care and perpetuation of personal liberty?

The people of this State, however, have uniformly decided against the imposition of a head or poll tax, other than for military and highway purposes, because, as has been argued, its tendency was to check immigration, which was necessary to enable us to clear up and settle our new lands, and above all, to give us the bone and sinew which were working out those magnificent public highways of commerce which pre-eminently distinguish our State. The time will come, however, when we shall have reached that point of growth and maturity that property will demand and receive some relief by dividing its burdens with the persons who are, alike with it, taken care of by government.

The doctrine of adjusting and assessing balances is the favorite method of very many, and lies partially at the foundation of our present system. If a community were entirely isolated, so that its business in all ways were confined to its own people, who produced and consumed among themselves all that was required or used, then, of course, the balance, or remainder over indebtedness, in the hands of individuals, when aggregated would express the sum total of the property of the nation. But in such a country as ours, we being a comparatively new and poor people, our commerce mainly depends

upon the credit system, and consequently the actual *bona fide* ownership of a large amount of visible personal property and liens and incumbrances on real estate is without our jurisdiction so far as the *persons* of our creditors are concerned. Yet, still, we none the less are bound to protect and take care of all this property at an expense which has to be met by taxation. Some of the committee contend that the true rule is to assess all property which seeks our governmental care, without reference to its ownership, but leave the question from whose share of interest, of the many owners, the tax is to come, to be settled by the parties themselves, thereby relieving the government from the necessity and expense of acting as arbitrator in the matter, and finally collecting the whole charge from the unfortunate few resident tax-payers, for the benefit of the resident debtors and foreign creditors. The doctrine of balances almost entirely exonerates the business of the country, for the final adjudication places the ownership beyond our limits. Let us take the case of one of our merchants in an interior city of our State. Say he has a small capital to begin with; he hires or rents a store; the city paves the roads, flags the walks, lights the streets, furnishes the water and fire apparatus for the extinguishment of fires, appoints and keeps in efficiency the police force, builds the jails and penitentiaries, pays the judges and juries, all for the benefit of the trade and protection of the property of the merchant, who, taking advantage of the rapidity and security of transportation by means of our public works, and aided by the credit system, renews his stock and sells to many times the amount of his actual capital in the course of the year, receiving in returning profit a percentage largely in excess of the farmer, or even the money lender. The assessor calls upon property to respond to this outlay of expenditure of government, and is answered by the merchant: I owe for my goods, and what little real capital I have is in the precarious condition of indebtedness from others for merchandise sold; I cannot add to the assessment roll. The assessor follows the ownership of the property from the merchant in the country only to find that the importer, who is the creditor of the jobber, is also the debtor of the manufacturer of Manchester or the weaver of Lyons. The result of this system is nothing more or less than that our State government is a great insurance office for the foreign creditor, who pays nothing even for the paper upon which his policy is written. This is one only of the many exemplifications that can be given of the very great inequality which is practically produced by this method of assessment.

In reviewing for themselves all these various schemes of assessment and taxation, your committee beg leave to repeat somewhat the arguments and reasons heretofore glanced at, in order to show why they have come to the conclusions embodied in the bill which they have submitted for the consideration of the Legislature.

We do not believe that real estate should alone bear all the tax

of the country; we think the history of the past has clearly demonstrated, that while a mutuality of benefit has accrued to both species of property, real and personal, by the action of one upon the interests of the other; yet so far in our history, the mere monetary gain has been largely in excess in favor of personal property. Where would be the wealth of an empire city, if you should deprive her of the tribute poured into her lap by the wooded hill and cultivated plain of the country?

In framing the bill which accompanies this report, your committee have been governed by a desire to adopt its provisions, as far as possible, to the diversified interests and operations of our State. While it affords a simple remedy for the relief of a certain class of real estate holders, who, under the present law, are compelled to pay taxes upon the indebtedness therefor; yet it does not impose any new burdens upon the owners of such securities. One class of property is not sought to be relieved at the expense of another. By the faithful administration of this act, the *net value only* of every person's taxable estate, whether invested in lands, or in any other species of property, will be required to contribute its just and ratable proportion of taxes for the support of the government.

Sections 1 to 3 of the bill, contain an enumeration of persons and property liable to taxation, with definitions of some of the terms employed, and are substantially copies of the present laws. Section 4, for greater convenience, is divided into fourteen subdivisions, and contains a specific enumeration of property exempted from taxation. This section contains special exemptions of subsequent acts of the Legislature, in addition to those contained in the present laws. It also contains the present practice of exempting from taxation the products of other States and moneys transmitted from abroad for investment or otherwise, while in the possession or under the control of the commission merchant or agent; and for the benefit of the most numerous class of depositors it exempts personal property in savings banks and life insurance companies to the amount of two hundred and fifty dollars for each depositor.

Section 5 contains the present provisions relative to taxing lands sold or leased by the State, even though they have not been conveyed.

Section 6 requires the capital stock of life insurance companies to be taxed at the amount named in their charters; also for the amount of their surplus earnings after deducting from their assets the present net value of their outstanding policies.

Sections 7 to 12 determine the place in which the property of individuals is to be assessed, and, with the exceptions of the stock of manufacturers, the stock in trade of merchants, and the personal property upon farms which are not situated in the town in which the owner resides, which are to be taxed in the towns in which such property is situated.

Section 13 provides for the assessment and collection of taxes on the personal property of transient persons, and persons who may change their residence to avoid or in any manner escape taxation.

Sections 14 to 16 determine the place in which incorporated companies, and corporations for manufacturing, mining, mechanical and chemical purposes shall be taxed, and is designed to provide against future controversies on that subject.

Section 17 requires all railroad corporations to transmit, on or before the first day of June, to the assessor of every town or city in which their property shall be situated, a verified statement of their taxable property in such town or city. They shall also, on or before the first day of July in each year, transmit a like statement to the State Assessor.

Section 18 requires the assessors to assess the real property of railroads in their respective towns, and the personal property in the towns in which their principal office is situated.

Sections 19 to 21 make it the duty of the assessors of every town and city in which the principal office of a railroad corporation is situated, on or before the first day of July in each year, to transmit a statement of the valuation of the personal property of such corporation to the State Assessor; who shall apportion the aggregate valuation of such personal property among the several towns and cities through which such railroad runs, to be by the assessors, for the purpose of taxation, added to the valuation of the real estate of such corporation in their respective towns and cities.

Sections 22, 23, prescribe the manner in which assessments are to be made, and define the powers and duties of assessors; suitable books, to be called valuation lists, containing blank columns, with appropriate numbers and headings, having been furnished by the State Assessor. On or about the first day of May in each year, they are to divide their town or city into convenient districts, and proceed to diligently examine, and enter in such valuation lists, under its appropriate head, all the taxable property, both real and personal, in their respective towns and cities, with the just and true value thereof. To enable the assessors to determine the true value of any property subject to taxation, and to discover property that may have been concealed, for the purpose of avoiding taxation, they are authorized to examine the owner, or other persons, on oath, as to the valuation or concealment of such property.

The assessors are required to estimate and assess all real estate liable to taxation at its just and true value, as estimated in ordinary transactions in the private sale of similar property, and not at the price for which such property would be sold at forced sale or auction; every other species of property at its just and true cash value.

Property held in trust for others is to be entered in the valuation list, in separate lines from individual property with the representa-

tive character of the person by whom it is held or controlled. All actual indebtedness shall be deducted from the valuation of personal property.

Sections 30 to 32, contain a provision by which the holders of land encumbered by mortgage for the payment of money, may, by presenting to the assessor a written statement duly subscribed and verified, containing the name and residence of the owner of such mortgage and the amount due thereon, charge the owner thereof the ratable proportion of the tax by him paid upon such lands. And mortgages assessed in the manner herein provided shall not be otherwise assessed or taxed. But mortgages constituting any portion of the capital stock of banks or other corporations in this state or owned or held by residents of other states, and the lands upon which they are given, shall be assessed and taxed as heretofore. These sections also prescribe the duty of assessors in assessing such mortgages and provide proper relief for the owners thereof.

Section 33 and subdivisions contain the existing provisions in relation to the proper designation and assessment of lands of non-residents.

Section 34 requires the assessors to complete their valuation lists by the first day of July, and make a true abstract or summary of the same in a book to be called the assessment roll, which shall be furnished by the State Assessor and contain blank columns with appropriate headings, as per form contained in the bill, which assessment roll or a fair copy thereof shall be deposited in the office of the town or city clerk for twenty days, and be subject to the inspection of all persons interested in such assessment. The assessors are also required to make and post the usual notices.

Sections 35 to 37, provide for a town board of assessments, to be composed of the supervisor, assessors, and town clerk of a town, or the mayor, assessors and city clerk of a city, whose duty it shall be to meet at the clerk's office on the third Tuesday of July; and when organized in the prescribed form, said board or a majority thereof, shall have power and it shall be their duty to hear and determine all complaints, take such testimony as they may deem proper, to enable them to determine the value of any property contained in the assessment roll, supply any omissions; and after having faithfully examined, corrected and equalized the valuation of the several entries or parcels of property contained in the assessment roll, they shall make and attach thereto the prescribed oath.

These sections also impose penalties and punishments on members of said board who shall swear falsely in this matter, or shall willfully neglect to attend any meeting of said board: adjudges every person who shall swear falsely on an examination before said board, guilty of willful and corrupt perjury, and to the assessed value of his property shall be added ten per cent. Appeals to the county board of assessments are also provided for in certain cases. The assessment

roll, thus corrected, shall be deposited with the clerk of the board of supervisors, on or before the first day of August in each year.

The county board of assessments shall be composed of three suitable persons—freeholders of the county—to be chosen by the board of supervisors at a special meeting thereof, to be held on the second Tuesday of June next, and at every annual meeting thereafter; no two of whom shall reside in the same town, nor in the same Assembly district in counties containing three or more Assembly districts.

Sections 43 to 46 require the members of the county board of assessments to meet and organize at the office of the clerk of the board of supervisors, on the first Tuesday of August in each year. The clerk of the board of supervisors is to be the clerk of the county board of assessments. Said board shall proceed to examine the assessment rolls of the several towns and cities of their county, and in this particular perform the duties heretofore required of the board of supervisors, in the equalization of assessments, and the correction of the assessment rolls. When completed, they shall transmit, by mail, to the State Assessor, a certificate containing the aggregate valuations of all the real and personal property in their county and every town thereof.

The county board of assessments, or a majority of them, shall also certify on oath, that they have justly and impartially examined, corrected and equalized, the aggregate valuations of all the real estate of the several town and cities in the county, and produced a just proportion between the several valuations thereof, which certificate shall be attached to each assessment roll. The assessment roll thus corrected and certified, shall be delivered to the clerk of the next board of supervisors.

Section 47 requires the board of supervisors, at their annual meeting to estimate and enter the tax of each person whose name is contained in the assessment roll, in its appropriate column, and opposite the aggregate valuation of his taxable property; which completed assessment roll, with the warrant of said board of supervisors attached, shall, on or before the 15th day of December, be delivered to the collector or tax receivers of the several towns and cities in their county. They shall also make and deposit a true copy of the assessment roll of each town or city with the clerk thereof, for the use of such town or city.

Sections 49 to 51 contain instructions from the board of supervisors, which are to be embodied in the warrant to the collector.

Section 52 applies the provisions of this act to the city and county of New York, only so far as it can be done consistently with the provisions of the act of April 14, 1859, relative to taxes and assessments in said city and county. But it requires the tax commissioners to enter in alphabetical order, the names of all persons and corporations subject to taxation, and the assessed valuation of their per-

sonal property in books, to be provided for that purpose by the Comptroller; which books shall be open for public inspection, and supersede the present mode of enrollment of personal property.

Sections 54, 55, provide that in case any assessor or member of the town or county board of assessments neglects or fails to perform any duty required of him by this act, the other assessors shall perform such duties and certify the name, nature and cause of such omission to the board of supervisors, and every willful delinquent is to be adjudged guilty of a misdemeanor, and forfeit to the people of this State the sum of fifty dollars; and his name and residence shall be sent to the State Assessor, who shall require the district attorney to prosecute for such fine and penalty.

Sections 56 to 60 provide for the election of a State Assessor by the Legislature on the first Tuesday of March next, and every third year thereafter, to receive an annual salary of two thousand five hundred dollars, employ a deputy and clerk, occupy rooms in the State Hall, and in addition to the exercise of the supervisory powers over assessments, he shall visit, examine and value the real estate of every county in the State once during every five years. He shall make abstracts of the value of the real estate of every town in the several counties, and record the same in his office.

Sections 61 to 63 constitute the State Assessor and the Comptroller a State Board of Equalization, and require said board to meet at the office of the State Assessor on the first Tuesday of September in each year, for the purpose of examining and equalizing the assessed valuation of all the real estate in the State equally among the several counties thereof. The result of such equalization is to be certified by the members of said board, and filed in the office of the Comptroller by the first day of October.

The Comptroller shall compute and apportion the State tax thereon among the several counties, and send a statement thereof to the several boards of supervisors, containing the amount to be levied and collected from their respective counties, which shall be raised and collected by the annual collection of taxes in the several counties in the manner prescribed by law.

Your committee have before remarked that our present system of taxation combines the plan of assessment of all kinds of property at its true value, and the partial adoption of the balance method, or in common parlance, the deduction of indebtedness or liability from the value of property in the hands of the owner. We are satisfied that our people are not yet prepared for a radical change in this system, and it may be that we are not old enough to change it to the true principle of all taxation, viz.: that all property, irrespective of ownership, asking the care of government, should pay its share of the cost of that care; we have, therefore, in the bill which we present, contented ourselves with the introduction of amendments, which will tend, in our judgment, to remedy known and acknow-

ledged evils, and undisguised open departures from the equities that should always govern in the enactment of general laws. Whatever practically may be the fact, theoretically the indebtedness of the owner of real estate by way of actual lien thereon, is not allowed in abatement of the amount of the assessed value thereof; while no matter from what source the liability may come, the owner of personal property rebates his *whole indebtedness* from the assessed value of this personal property: upon the doctrine of equality this is clearly unjust, and should be remedied, if the present system in regard to personal property remains unaltered; we have therefore so amended the law as to allow the payment of that portion of the tax levied upon real estate, which is the quota representing the value of the mortgage thereon, when paid by the mortgagor, to be in his hands a set-off to the payment of so much interest or principal upon the mortgage, except in cases where the mortgage, as a basis of a capital under the existing laws of this State, is liable to taxation as such, and also, except where the mortgage is held by a non-resident, and consequently is liable to taxation in the hands of the holder at home; while some of us are opposed to this reform, yet, others of the committee do not doubt the justice and equity of this amendment, while, at the same time we are fearful that its practical effect may not be so beneficial as many of its advocates hope; but some of the committee contend this reform is demanded by the great mass of our rural population, and should be given to them if personal property continues to enjoy the same exemption in a greater degree; it will be seen that we answer the objection made by some, that it would drive home money from abroad seeking investment here; by excluding mortgages held by non-residents from its operation, while at the same time we protect our own people mortgagees, by providing for a deduction of the representative value of such mortgages from the aggregate or their personal property; the banking and insurance companies invest their capital by law in certain kinds of securities and are taxed upon their whole aggregate capital; we therefore, to avoid the great labor and confusion, not to say insurmountable difficulty of applying the rule to them, also except such mortgages as are held by them as capital; if this amendment results in no other good, it will at least bring upon the assessment roll a vastly great increase of personal property far beyond the actual value of mortgage liens in the shape of the personalty incident to the farm now shielded from taxation upon the pretext of indebtedness for the soil.

The other great evil that we have endeavored to remedy, is one that has been and continues to be complained of, and we think justly; by the great mass of the tax-payers of the State; we refer to the inequality of assessed values of property and the omission or escape of immense amounts of personal property from the assessment roll. Estimates of value are falsely made, evidently first by the local assessors to favor towns in the county equalization, then again by county

boards to lessen their proportion of the State tax; it seems to be the aim on all sides not to comply with the law and their solemn oaths, so to value property that equity in taxation may obtain, but that they may by the violation of both, work injustice and do wrong; if the amount of injustice in this regard were equal over the entire of a county or the State, then to that extent the injustice would work no actual evil; but the erratic departures from right varying in numbers and degree with the assessors and their individual notions of what departure from right will protect or benefit their localities, leaves the tax-payer to the mercies of chance alone; we propose to remedy all this, by fixing as the rule of all assessments the actual local market value of property, not depending upon opinion or surmise on the part of the assessor, or a desire to escape taxation on the part of the owner: this seems to us the only true rule. The daily transactions of life in the buying and selling of property, furnish the balance which weighs accurately all values; it is true that sometimes speculation, or fancied future or prospective change may give fictitious values to property, but these are spasmodic, not continuous; after all the main element of value is demand and supply, and that will always determine the rate or value in exchange, whether it be one piece of property for another, or for money or its representative which is merely the agent of the exchange; then the town in the county is not valued unjustly as compared with the sister towns, and the county pays only such portion of the State tax as its actual wealth, compared with all the other counties of the State, demands. But back of all this is another grave and serious evil in the working of our present system; a large amount of property escapes taxation entirely; how is this to be remedied? All will acknowledge that all property *bona fide* owned by a citizen should be assessed: is it assessed? the answer must be, no. Let every one look to his own locality; can we be pointed to an assessment roll in the State that contains *all the property* within the knowledge of *any one of the residents in the assessment district*? some argue: Well, granted this is true, the average of omission is probably about equal over the State, so this makes the thing equitable.

Again, others argue that a true record of the value of personal property in a given locality will drive the possessor from the place, and it is better to get what you can than to lose a part, together with the benefit arising from the employment of the capital. It is also said that real estate is notoriously undervalued, and by that means an equity of assessment is reached by the absolute omission of the greater portion of the personalty. We ask you to take into consideration the situation of those who are on the tax list. It may be true that your assessors are as knavish and derelict of duty as their neighbors, and so the matter, as far as communities are concerned, works no injury; but your individual tax-payer has great cause to know he is amerced in the cost of maintaining government for A, B,

C, D, &c., &c., whose concealed or omitted wealth far outweighs in value his humble, unpretending home; for though low the roof-tree, it is too lofty to escape the eye of the assessor. We charge without fear of denial that under the working of our present system of assessments the men of moderate and small means pay largely in excess the taxes of the government. One per cent of the assessed value of all the property in a given town is asked by the collector as the tax. If all having property in that town are assessed in proportion, and also in just proportion to other towns all over the State, no wrong is done, though but a tithe of the real value is set down. But we all know such is not anywhere the case; and your committee believe that a just and true valuation of all the property liable to taxation would not only greatly reduce the percentage of tax, but would also relieve many who now unfortunately pay for others as well as themselves. What is the remedy? There seems to be a very great repugnance among our people to the plan which has been sometimes urged, and which was the basis of the bill pressed by the Assembly last winter, viz.: to make every man, under the solemnity of an oath, become his own assessor by compelling him to give a full, minute and complete detail of his property, both as to kind, situation and value, or, in other words, to adopt the method known by the name of listing. Objection after objection is urged, but the one most entitled to consideration is the inquisitorial nature of the system; the unnecessary exposure of the financial condition of the party to the gaze of his neighbors, working injury to his business, clouding his prospects of pecuniary success, and even culminating in his final bankruptcy and ruin, we answer, is it the duty of community to enact laws for the purpose of educating men in fraud and deceit; would it be better that the people should place implicit faith and trust in mere appearances of wealth, and thus be finally deceived and injured, than that the truth should be known so that confidence should be a certainty. But no danger need be apprehended; England, France, all the civilized nations of the Old World have been governed partially by this rule for long years, and to-day it obtains fully and stringently in twenty-eight out of thirty-two of the States and Territories of this Union; and New York is one of the only three States known to your committee not under the rule. In all but two of the states the statement or list of the party to be assessed is required to be accompanied by his oath as to its truth, and in most of those States, in addition thereto, the assessor has the right further to examine the party and to call in other evidence if he may deem it necessary; this list is open to inspection and examination by the public, makes a part of the official papers and assessment roll of the assessor, and becomes public property; no such objection is made to the practice in other States, and we have the concurrent testimony of all those who have tried the system, that its operation instead of being onerous, inquisitorial or unjust, produces equity of

taxation and acquiescence in the accurate justice with which the public burdens are divided among the people. Under this system the States of Ohio, Indiana and Illinois, where the agricultural interests largely predominate; States new, organized long after our own, whose personal wealth no one for a moment will contend in the aggregate will reach the one-half the value of the same in this state, with an estimated worth of real estate about equal to ours, assess about \$200,000,000 more personal property than we do, or, in other words, eighty per cent in excess of our assessed value. And we may look through the census returns, and we will find that in almost every instance the aggregate of assessments in each of the states of the Union as compared with ours will show nearly the same result. In this state the capital invested in banks and insurance companies, which by law is placed upon our assessment rolls at its nominal amount, aggregate about \$175,000,000; while the whole assessed value of personal property in the state is but little over \$300,000,000, the city of New York is assessed at about \$550,000,000; of this \$400,000,000 is real estate, \$100,000,000 bank and insurance capital, and the remainder \$50,000,000, is all that is assessed as individual personal property; does any one for a moment believe that the fifth part of individual personal property of that city finds a place on the assessment roll? What is true of the city of New York is also true of every city, town and village in the state, and the just and true estimate of all alike will not do injury to New York city for the benefit of the rural districts, for such a mass of wealth skulking and hiding from the tax-gatherer, will be brought to light, that the burdens now resting in unjust proportions upon the tax-payer of both city and country, will become comparatively light, and be cheerfully borne because of their equality coupled with their necessity; your committee, firm in the belief that this is the only true and certain way to arrive at the whole truth and consequent equity of assessed values, yet in deference to the strong objections made to the public inquisition of the listing system as used in other states, have, while adopting its machinery, so arranged the management of the same as to confine the details of the examination to the knowledge of the assessor and the party alone, except where, for the furtherance of justice and the punishment of guilt, it is necessary that the same shall be made public; we intend that the assessor shall use the valuation list as a day book upon which are entered the items of property and their valuation in detail, to be by him posted in aggregates in the assessment roll, which is exposed to and becomes the property of the public; and we confidently believe the result will be the true and correct statement of kind, quantity and intrinsic value of all the tax-paying property of the state.

Your committee are convinced that practically under the present law, the town board of assessment is a board of merely clerical rather than judicial review, and have therefore, in the bill presented re-

modeled such board, by adding to the board of assessors in their duty of final adjustment or review, the supervisor and town clerk in towns and the mayor and clerk in cities; the official position of these officers give warrant of their capacity and fitness for the performance of this additional duty; and their exemption from the onerous and perplexing duties attending the original labor of collecting and condensing the assessments, makes them unprejudiced arbitrators. We have spoken of one great trouble in the business of equalization of assessments, growing out of the rivalry between towns in the same county, and counties with each other, to prove, not which one is the most prosperous and rich, but which can be shown to be the most poverty stricken, in order to avoid a *fair* proportion of taxation; our proposed remedy in part for this evil, is to take from the boards of supervisors this duty and to make a country board of assessments by appointment of three freeholders not supervisors; the outgoing board of supervisors appoint, in open session, by *viva voce* choice, such board, locating them in different parts of the county, and selecting them from the tax-payers; it is useless to disguise the fact that now, in almost every board of supervisors a cabal or *ring* is formed by means of which the towns outside the *ring* are *equalized* not beyond their true value, but greatly in excess of their due proportion as compared with the towns represented by the *junto*; all agree to put the aggregate of the county as low as they dare go, in order not to give *undue* advantage to their sister counties; we believe the reform will give us a more correct and just equalization; one man instead of representing *one*, is the officer of *many* towns, elected or appointed to his position, not by those towns, but by the action of all the towns in the county, and consequently there can be no motive of self-interest or hope for future place and power to influence or warp his judgment and honesty.

The committee have amended to some extent the section of the present law enumerating the exemptions from assessment; they are divided on the question of exempting the property of clergymen to a limited amount, but have concluded to leave the clause as they find it, to be acted upon as the majority of the Legislature may consider proper. There is some weight, however, among other arguments on this point, in the reasons drawn from the historical view of this exemption; originally this exemption was demanded and granted on account of the deprivation of political rights and privileges, but now, when under our Constitution and in our political practice clergymen are entitled to and receive all the privileges of other citizens, there would seem to be no good reason why they should enjoy any especial advantages over others.

Some have urged that inasmuch as the Federal government in their recent enactments looking for financial aid to their necessities, have claimed to exempt from all taxation, securities or property in United States indebtedness, therefore by express terms our laws should

recognize such exemptions; your committee have declined to do so. If the law of the United States on that subject is constitutionally sound, there can certainly be no necessity for our action at all; if on the contrary it be true, as some of the committee believe, that such exemption is unconstitutional and cannot do away with the right of the State for local purposes to tax such property, then we have at least done no wrong to the holder by abstaining from expressly naming it as one of the subjects of taxation; one form of this question has been recently before the Court of Appeals in this State for adjudication and was decided at its last sitting. A bank whose capital deposited with the Banking Department, was in part represented by United States stocks, claimed to the extent of their value exemption from assessment and consequent taxation; the court held in their decision, that under our laws, *the capital* of the bank was liable to taxation, and could not escape, no matter what might be the condition as to exemption *per se* in any way of the representatives of that capital. Although the question of constitutional power in the premises was not decided, yet the leading opinion in the case asks a very significant question as to the right of the general government thus to interfere with the local rights of taxation. Your committee are divided upon this point, but a portion of them wish to say that they do not desire at this critical juncture of our national finances, to set up an empty, vain-glorious cry of State's rights, but would rather patriotically submit to the exercise of doubtful powers, if clearly, good could be done to our common country; but we should feel pained and humiliated indeed to confess that the sterling integrity of the loyal people, the unbounded resources of our government, the power, indomitable determination, and assured certainty that we shall crush the rebellion, should be so distrusted by the money-lender and stock-jobber as to render it necessary for the government to offer usury in the shape of exemption from State taxation for the loan of moneys needed for her uses. The government of the United States is a government of limited powers; it has the clear undoubted right to levy taxes over the whole Union; but when a State for its own local municipal purposes uses its reserved right of local taxation, the national government can have no right to interfere with it; the moment the stock of the United States passes from under the hand of the treasury to the individual lender, it loses its nationality, except as an evidence of *national indebtedness*, not *national property*, but becomes private, *individual property*, and as such, must be governed by, and subject to all the laws which govern the other property of the citizen; will any one contend for a moment that in consideration of a loan to the United States, the remaining dollars of an individual can by law be exempted from State tax? Before the loan the money therein invested was taxed, and its representative cannot be excused from the same burden. Can the United States say to the New York Central

railroad, in consideration that you make a given rebate on transportation on our account, we exempt you from the payment of any State or other local tax? We grant it can exempt the road for such consideration by special enactment from the operation of the United States revenue law; but no one can be so insane as to claim its power to interfere with and destroy the right of the State in the premises; the exemption of Government stocks from State taxation now enacted into law might not work in itself any serious injury, but the rule which should permit and maintain its soundness, would annihilate all State right of taxation for any purpose, and if pushed to its ultimate conclusion would obliterate State lines and State governments, with the concentration and consolidation of all power in the general government alone.

In concluding its labors, your committee need not remind the Legislature again of the vast importance of the subject; its magnitude alone will be sufficient excuse for the failure to elucidate the subject in all its details, we claim only for the bill we herewith submit, that it is an improvement in the right direction, and we leave to the future the education of our people, not only towards perfection in the machinery of assessment and taxation, but we trust towards a higher and better position in intellectual and physical purity, which, governed by a cheerful submission to the laws of morality and religion, will lessen the necessity of increasing taxation for enjoyment of right and protection from wrong.

All of which is respectfully submitted.

JAMES A. BELL,
Chairman Joint Select Committee.

